STATE OF KANSAS
Division of Tax Operations
Business Analysis and Design

Kansas
Department of Revenue

Kansas Specifications, Changes, and Approval Requirements for Reproducing State Tax Forms

Pub 1648
August 22, 2025

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CONTACT & MAILING INFORMATION FOR DEVELOPERS

Paper Filing

****All communications regarding Paper Forms need to be directed to the email address below.**

If you have paper forms needing approval or have **ANY** questions regarding this publication, form layout or other technical issues with regards to paper forms they should be directed to:

Shannon Herin **Software Vendors/Developers – Paper Forms**
Forms Team Analyst, Business Analysis and Design Team/Taxation
Kansas Department of Revenue
Address: 120 SE 10th Ave., 3rd flr
PO Box 3506
Topeka, KS 66625-3506
Email: **KDOR_VendorFormsContact@ks.gov**
Kansas Department of Revenue: **ksrevenue.gov**

Electronic Filing

If you have electronic "forms" needing approval or have **ANY** questions regarding the specifications, form layout, schemas, or other technical issues they should be directed to:

Hope Manderino **Software Vendors/Developers – E-File / MeF**
E-File Manager
Kansas Department of Revenue
Address: 120 SE 10th Ave., 3rd flr
PO Box 3506
Topeka, KS 66625-3506
Phone: 785-291-3539
Fax: 785-296-0153
Email: **hope.manderino@ks.gov**
Electronic filing: **https://www.ksrevenue.gov/eservii.html**
https://www.ksrevenue.gov/eservefile.html
Kansas Department of Revenue: **ksrevenue.gov**

If you have **ANY** questions regarding electronic media specifications and other filing requirements and/or technical issues they should be directed to:

Electronic Services Help Desk **Electronic Media_W-2, 1099 – WebTax/WebFile**
Kansas Department of Revenue
Phone: 785-368-8222
Email: Business Taxes
kdor_BusinessTaxEServices.ks.gov
Income Taxes
kdor_IncomeEServ@ks.gov
Electronic Media: **www.ksrevenue.gov/eservw2.html**
Kansas Department of Revenue: **ksrevenue.gov**

WHAT IS NEW, OBSOLETE OR CHANGED FOR TAX YEAR 2025

Filing Due Date

Due date for tax year 2025 is **April 15, 2026**.

By law, filing and payment deadlines that fall on a legal holiday are timely satisfied if met on the next business day. Under a federal statute enacted decades ago, holidays observed in the District of Columbia have an impact nationwide, not just in Washington D.C. The IRS follows Washington D.C.'s holidays for filing purposes, and Kansas follows the IRS.

FORMS LOCATIONS

Form Location on Web

- **ALL** returns, vouchers, and documents (including the Specification Guide) will be posted to the FTA/SES site alone.
- Nonscannable forms previously posted to the FTA SES site will not be reposted each year, **UNLESS** there are changes.

Walk-ins by Appointment Only

Go to https://telegov.egov.com/kdor-tac to set up an appointment at the Topeka or Overland Park office by using the Appointment Scheduler.

Office hours are 8 a.m. to 4:45 p.m., Monday through Friday

Mailing Addresses (PO Box only)

Income Tax
K-40, Sch S, Sch CR, Sch A, K-40V, K-120EX
Credit Schs pertaining only to Ind. Inc.
KDOR – Income Tax
PO Box 750260
Topeka KS 66699-0260

Homestead Claim
K-40H, K-40PT, K-40SVR
KDOR – Homestead Claim
PO Box 750260
Topeka KS 66699-0260

Fiduciary Tax
K-41, K-41V, K-120EX
Credit Schs pertaining only to Fid. Inc.
KDOR – Fiduciary Tax
PO Box 750260
Topeka KS 66699-0260

Corporate Tax
K-120, K-120V, K-120EX
Credit Schs pertaining only to Corp. Inc.
KDOR – Corporate Tax
PO Box 750260
Topeka KS 66699-0260

Small Business Tax
K-120S, K-120EX
Credit Schs pertaining only to S-Corp. Inc.
KDOR – Small Business Tax
PO Box 750260
Topeka KS 66699-0260

Privilege Tax
K-130, K-130V, K-120EX
Credit Schs pertaining only to Priv. Inc.
KDOR – Privilege Tax
PO Box 750260
Topeka KS 66699-0260

Estimated Tax
KDOR – Estimated Tax
PO Box 3506
Topeka KS 66625-3506

Sales and Use Tax
KDOR – Sales and Use Tax
PO Box 3506
Topeka KS 66625-3506

Withholding Tax
KDOR – Sales and Use Tax
PO Box 3506
Topeka KS 66625-3506

Tax Registrations
KDOR – Tax Registrations
PO Box 3506
Topeka KS 66625-3506

Taxpayer Assistance Center
KDOR – Taxpayers Assistance Center
PO Box 3506
Topeka KS 66625-3506

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2025 NONSCANNABLE AND SCANNABLE FORMS

Nonscannable Forms

The forms listed here are the ONLY nonscannable forms that will be posted to the FTA SES site.

NEW

- **Schedule ASA** (Adoption Savings Account Credit)
    - Available with K-40 (Schedule S)

CHANGES

- **DIS** Certificate of Disability
    - Changed QR code and corresponding text for the new form ID
    - Updated year throughout the form
    - Updated amounts
        - $19,440 if the impairment is other than blindness
        - $32,400 if the individual is blind
- **Form 200**
    - Updated year throughout form
    - Line 12
        - Birth year changed to 1966
        - Updated county tax rates
            - Ford County
                - Richland Twp removed from list
            - Wabaunsee County
                - Farmer Twp removed from list
            - Washington County removed from list
    - This list of changes is current as of the publication's posting date. Any additional changes will be included on the finalized form.
- **K-25** Affordable Housing Credit
    - Changed QR code and corresponding text for the new form ID
    - Added hard-coded percentage sign (%) to line 5 financial field
    - Changed verbiage of the first sentence of line 10 to
        - Enter the lesser of lines 8 or 9. This is the amount of credit allowed this tax year
    - Updated instructions
- **K-27** Housing Investor Credit
    - Changed QR code and corresponding text for the new form ID
    - Added Check One verbiage to "Claiming Credit as:" section
    - Added hard-coded percentage sign (%) to line 6 financial field
    - Updated instructions
- **K-30** Angel Investor Credit
    - Changed QR code and corresponding text for new form ID
    - Removed line 6: Social Security Number (SSN) of the original investor
    - Renumbered lines in Part B – D, lines 6 – 12
    - Line 9, 11 and 12 have updated line number references
    - Updated instructions for line number references
- **K-35** Historic Preservation Credit
    - Changed QR code and corresponding text for new form ID

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    - Part B
        - Line B: Added Placed in Service Date
    - Part C
        - Line 1: Changed verbiage to “Enter the total qualified expenditures incurred to rehabilitate the historic structure (must be $5,000 or $50,000 or more, see instructions)
        - Line 2: Added (enter 25%, 30% or 40%, see instructions)
            - Added percentage sign (%) to financial field
    - Updated instructions
- **K-36** Telecommunications Credit
    - Changed QR code and corresponding text for new form ID
    - Updated Property Tax Year to 2024 and 2025
- **K-37** Disabled Access Credit
    - Changed QR code and corresponding text for new form ID
    - Line 9: Credit limit (amount on line 8 or $17,924 whichever is less)
    - Line 25: Added hard-coded percentage sign (%) to the financial field
    - Updated instructions
- **K-40-C** Composite Income Tax Schedule
    - Revision date changed to 6-30-25.
    - Update QR Code and corresponding text for new form ID.
- **K-59** High Performance Incentive Program (HPIP) Credits
    - Changed QR codes and corresponding text for new form ID
    - Line 2b verbiage change
        - Remove “or transferor”
- **K-210** Kansas Underpayment of Estimated Tax (Individual Income Tax)
    - Update tax year throughout form
    - Update QR code and corresponding text for new form ID
    - Line 1
        - Amount from line 18, 2025 form K-40
    - Line 3
        - Prior year’s tax liability (from line 19, 2024 Form K-40)
    - Part II
        - Line 15
            - Update percentage to 9%
            - Update number of days to 365
        - Line 16
            - Update percentage to 9%
            - Update number of days to 365
        - Line 18
            - Total penalty. Add amounts on line 17 and enter the total here and on line 31, Estimated Tax Penalty on the back of Form K-40.
- **K-220** Kanss Underpayment of Estimated Tax (Corporate Tax)
    - Update tax year throughout form
    - Update QR code and corresponding text for new form ID
    - Part II
        - Line 12
            - Update percentage to 8.9%
            - Update number of days to 365

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            - Line 13
                - Update percentage to 8.9%
                - Update number of days to 365
- **K-220S** Kansas Underpayment of Estimated Tax (Partnership or S Corporation SALT Parity Tax)
    - Update tax year throughout form
    - Update QR code and corresponding text for new form ID
    - Line 3
        - Prior year's tax liability (subtract line 32 from line 32 of last year's Form K-120S)
    - Part II
        - Line 12
            - Update percentage to 8.9%
            - Update number of days to 365
        - Line 13
            - Update percentage to 8.9%
            - Update number of days to 365
- **K-230** Kansas Underpayment of Estimated Tax (Privilege Tax)
    - Update tax year throughout form
    - Update QR code and corresponding text for new form ID
    - Line 3
        - Prior year's tax liability (subtract line 41 and 42 from line 38 of last year's Form K-130)
    - Part II
        - Line 12
            - Update percentage to 8.9%
            - Update number of days to 365
        - Line 13
            - Update percentage to 8.9%
            - Update number of days to 365
- **Schedule FHBS** First Time Home Buyer Savings Account
    - This change went into effect on 7/1/2025
    - Update QR code and corresponding text for new form ID.
    - Change Secondary First Name to Spouse (if filing jointly) First Name
    - Change Secondary Social Security Number to Spouse Social Security Number
    - Add line:
        - Starting Account Balance $______________________
    - Add line:
        - Amount of Service Fees Charged $_____________________

Scannable Returns and Vouchers

K-40

CHANGES
Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID
- Tax year within form

NEW
Page 1

- Exemption and Dependents section
  - Add line for a new heading:
    - **Additional Exemptions**
  - Add line for children born in the tax year:
    - Enter the number of children you may claim as a dependent who were born in this tax year in the first box, multiply by $2,320 and enter total in the currency box to the right
  - Add line for additional exemption allowing parents of a child who is stillborn during the tax year:
    - An additional exemption is allowed for the parent(s) of a child who is stillborn during this tax year. Enter the total number of exemptions in the first box, multiply by $2,320 and enter total in the currency box to the right.
  - Increase amount for Disabled Veteran Personal Exemption allowance to $2,320.
- Food Sales Tax section is removed
  - HB 2106 Sunsets the food sales tax credit at the end of 2024. As a result, this section has been removed.

Page 2

- Line 2 should read:
  - Modifications (from Schedule S, line A27; **enclose Schedule S)**

Schedule S

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

NEW

Page 1-Part A

- Add line A7:
  - Unqualified withdrawals from an Adoption Savings Account
- Renumber all following lines.
- Add line A24
  - Qualified Contributions to an Adoption Savings Account.
- Line A16 verbiage change:
  - Contributions to a Kansas-sponsored 529 plan (such as Learning Quest or Quest529) or other state's qualified tuition program.

Schedule CR

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

Schedule A

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID

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- Tax year within form.

K-40V

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.
- Tax year in scanline to 25.

K-40ES

CHANGES

Vouchers 1, 2, 3, and 4

- Tax year within form.
- Tax year in scanline to 26.

K-40H

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

Page 1

- **NOTE:**
    - If you filed a **K-40PT or K-40SVR** for 2025, you DO NOT qualify for this refund.
- Line 10
    - Income limit changed to $43,389.

K-40PT

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

Page 1

- **NOTE:**
    - If you filed a **K-40H or K-40SVR** for 2025, you DO NOT qualify for this refund.
- Line 10
    - Income limit changed to $25,380.

K-40SVR

CHANGES

Pages 1 and 2

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

Page 1

DRAFT

- **NOTE:**
  - If you filed a **K-40H or K-40PT** for 2025, you DO NOT qualify for this refund.
- Line 10
  - Income limit changed to $58,041.

NEW

Page 1

  - Line 4
    - Verbiage changes to: 2025 KAGI of the claimant
  - Lines 5 – 8 removed
  - Renumbered lines 5 - 9
  - Line 5
    - Kansas Adjusted Gross Income of others who resided with you at any time during 2025
  - Line 6
    - TOTAL HOUSEHOLD INCOME (Add lines 4 and 5. If line 6 is more than $58,041, you do not qualify for this refund)
  - Line 9
    - **PROPERTY TAX REFUND.** (Subtract line 8c from line 7)

Page 2

- Remove Excluded Income section, Lines 14 (a) – (g)
- Renumber the remaining line to Line 10
- Members of Household section
  - Line 10
    - Verbiage change
      - List the names of <u>ALL</u> persons who resided in your household <u>at any time</u> during 2025. Specify the number of months they lived with you and report their portion of Kansas Adjusted Gross Income that is **included** in total household income on line 6 of this form.

K-41

CHANGES

Pages 1, 2, 3, and 4

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

K-41V

CHANGES

Pages 1 and 2

- Tax year within form.
- Tax year in scanline to 25.

K-41ES

CHANGES

Vouchers 1, 2, 3, and 4

- Tax year within form.

DRAFT

- Tax year in scanline to 26.

K-120

CHANGES
Pages 1, 2, 3, 4, 5, and 6
- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

K-120V

CHANGES
Pages 1 and 2
- Tax year within form.
- Tax year in scanline to 25.

K-120ES

CHANGES
Vouchers 1, 2, 3, and 4
- Tax year within form.
- Tax year in scanline to 26.

K-120EX

CHANGES
Pages 1, 2, 3, 4, 5, 6, and 7
- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

Page 1
- Line 6
  - Verbiage changed to:
    - Kansas net income for this entity. (Enter the sum of line 21 and 22 from K-120 or K-121; or lines 24 and 25 from the K-130 or K-131. The amount cannot be less than zero)
      - Removed: or lines 22 and 23 of the K-120S or K-121S.
- Line 8
  - Verbiage changed to:
    - Expensing deduction used against Kansas net income of other entities in the combined group. (Complete page 2, part A (line 8) and any additional page 3, Part A Supplement (line 8) pages needed. Amount used by other entities this year (total the amounts in column (c) and enter result).
      - Removed: For the K-120S or K-121S, enter zero.
- Line 10
  - Verbiage changed to:
    - Expensing deduction to use as a net operating loss of this entity next year. (Subtract line 9 from line 5.)
      - Added: 9 from line 5

Page 2 & 3
- (a) Entity Name increased from 35 characters to 40 characters.

Page 4 - 7

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- Column (a) Changed verbiage from Recover to Recovery.

K-120S

CHANGES

Pages 1, 2, 3, and 4

- Changed QR Code text and corresponding text for the new form ID.
- Tax year within form.

Page 2

- Line 44 verbiage changed to:
  - Overpayment. (If line 32 plus line 42 is less than line 38, subtract line 32 plus line 42 from line 38.)
    - Added: line 32 plus line 42 from line 38

K-130

CHANGES

Pages 1, 2, 3, 4, 5, and 6

- Changed QR Code text and corresponding text for the new form ID
- Tax year within form

K-130V

CHANGES

- Tax year within form.
- Tax year in scanline to 26.

K-130ES

CHANGES

Vouchers 1, 2, 3, and 4

- Tax year within form.
- Tax year in scanline to 27.

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FORM TIMES AND DATES

Release Dates

Scannable Forms

Scannable forms will start being released mid-August. Due to system, legislation changes, or an oversight on the Kansas Department of Revenue side, the forms can change after the initial release and will be sent out at the time of update and reposted. The order they will be released is shown below: (these are estimated dates). ***Any approved substitute forms should not be made available to taxpayers until January 1, 2026.**

Week of August 25, 2025 -- Vouchers						
K-40V	K-41V	K-120V	K-130V	K-40ES	K-120ES	K-130ES
Week of September 8, 2025 -- Returns						
K-40	Sch S	Sch CR	Sch A	K-40H	K-40PT	K-40SVR
Week of October 6, 2025 -- Returns						
K-41	K-120	K-120EX	K-120S	K-130		

Months of Oct/Nov 2025 -- Instructions

IP--Individual Income Instr. (K-40, Sch S, Sch CR, Sch A)	FP--Fiduciary Income Instr. (K-41/K-18)	HRP--Homestead / Property Tax Instr. (K-40H, K-40PT, K-40SVR, DIS)
CP--Corporate Income Instr. (K-120/K-120AS, K-121)	PTP--Privilege Instr. (K-130/K-130AS, K-131)	SCP--Partnership / S Corp Instr. (K-120S/K-120S AS, K-121S)

Nonscannable Forms

Nonscannable forms can be released by the Kansas Department of Revenue at any time. The first submittals of nonscannable forms need to be received no later than December 12, 2025. Nonscannable forms that **will not** change for the upcoming tax year **will not be released.**

Response Time

We will review the form(s) as quickly as possible and return your Universal Approval form indicating our approval / denial within 7 to 10 business days of receiving the test sample(s). Please do not contact us until **10 business days have passed.**

If you do not submit your forms until the 1st of the year, you may not receive them back sooner than the **10 days** allowed.

Production Processing Times (*In addition to error-free processing times.)

Individual Income-K-40, Sch S, Sch CR, Sch A

Paper Error Free -- 16 weeks
Paper with Manual Validation--8-12 weeks*
Paper Refund Set-Off Program 10-12 weeks*

Homestead - K-40H, K-40PT, K-40SVR

Paper 20-24 weeks
Manual Validation 8-12 weeks*
Refund Set-Off Program 10-12 weeks*

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COMMON ISSUES AND ERRORS

It is the responsibility of the Vendors, Developers and/or Practitioners and the Client/Taxpayer to see that correct information is located on the form before distribution and/or filing. If the information is not found, the returns are not to be filed, submitted for testing, or distributed to end users. Specific information is required to be printed on the form to process the return through our scanning equipment and software. Without this information the returns will not be processed and will be sent back to the taxpayer.

Common Test Errors

Name Control

Individuals

The four-character name control must be left justified with no embedded spaces.

Full Fields – Test Forms

A full field is not a form completed with all 0's, X's, a mix of letters and numbers, and/or all 9's. If the form is only completed with one single character or digit, the equipment and software used to process the form(s) will not be able to acknowledge any of the fields, nor can the equipment acknowledge any of the fields when alpha is used in numeric fields and numeric used in alpha fields. If test samples are submitted in either format the system will reject the forms.

All scannable forms provided by the Kansas Department of Revenue for reproduction are completed with full data fields. Each field is completed with the maximum length of data for that field and shows how the format for the data should appear, including whether a money field can be a negative or not, commas, dollar signs, etc. **When submitting a full field return/voucher, use the data that is provided within the pdfs.**

Money Fields on Test Forms

Money fields are not tested to validate the calculations but to make sure the placement of that data is in the correct location. For testing of placement all fields that your company supports are required to be populated.

K-41

Kansas Fiduciary Income Tax – **4-page form required for approval and testing.**

K-120

Corporation Income Tax Return/Amended – **6-page form required for approval and testing.**

K-120EX

Expense Deduction – Pages are to be numbered consecutive – **7-page form required for approval and testing.**

K-120S

Partnership and S Corporation Income Tax Return/Amended – **6-page form required for approval and testing.**

K-130

Privilege Tax Return/Amended – **6-page form required for approval and testing**

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Common Production Errors

- Schedule S, Schedule CR, Schedule A
  - CANNOT be filed with any other return.
    - K-40 ONLY
- Form IDs and QR Codes are unique to each return and voucher
  - KDOR provided QR codes are the **ONLY** ones that can be utilized.
- Test forms are coming in correctly but formatting on production forms is incorrect.
  - Missing complete date fields
  - Missing EINs
  - All data fields must be completed in the same format and data type as provided on the pdf forms posted to the SES site.
  - Wrong Form id's/QR codes
- Returns being filed with 0's in what would be considered blank fields
  - Fields that are not applicable
    - Leave Blank
    - DO NOT fill blank fields with 0's
- **Incorrect tax year in scanline**
- All taxpayer data MUST be submitted in **BLACK.**

K-40

- Filing only one page of Form K-40 (2-page return) **These will not be accepted or processed.**
- Returns received with MFJ marked **MUST HAVE SPOUSE INFORMATION COMPLETED.**
  - One of the exemption boxes must be checked.

Schedule S

- Supplemental Schedule – **2-page form not required – submit page that pertains to filing** – **2-page form required for approval and testing**
- There are only 2 ways to file this schedule
  - With vendor paper return using software
  - Filed electronically

Schedule CR

- Tax Credit Schedule – **2-page form required for approval, testing, and filing.**
- There are only 2 ways to file this schedule
  - With vendor paper return using software
  - Filed electronically

Schedule A

- Itemized Deductions Schedule **– 1-page form required for approval, testing, and filing.**
- There are only 2 ways to file this schedule
  - With vendor paper return using software
  - Filed electronically

K-40H

Homestead Claim– **1-page form required for approval, testing, and filing.**

Returns are being received **with**:

- RF-9 included but:

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        - do not have the decedent field checked,
            - the decedent death date is completed or
        - do have the decedent field checked,
            - the decedent death date has not been completed

Returns are being received with the field marked along with a death date but no RF-9 or an RF-9 is received, but the field is not checked, or death date is missing. Form RF-9 is required to be filed whenever either of these fields is completed.

The returns and this form need to be linked together when this information is completed on the returns. If the RF-9 is completed first it should automatically mark the fields on either of the forms matching with the date entered on the RF-9.

K-40PT

Property Tax Relief Claim for Low Income Seniors – **2-page form required for approval, testing, and filing.**

Returns are being received **with:**

- RF-9 included but:
    - do not have the decedent field checked,
        - the decedent death date is completed or
    - do have the decedent field checked,
        - the decedent death date has not been completed

Returns are being received with the field marked along with a death date but no RF-9 or an RF-9 is received, but the field is not checked, or death date is missing. Form RF-9 is required to be filed whenever either of these fields is completed.

The returns and this form need to be linked together when this information is completed on the returns. If the RF-9 is completed first it should automatically mark the fields on either of the forms matching with the date entered on the RF-9.

K-40SVR

Property Tax Relief Claim for Seniors and Disabled Veterans – **2-page form required for approval, testing, and filing.**

- RF-9 included but:
    - do not have the decedent field checked,
        - the decedent death date is completed or
    - do have the decedent field checked,
        - the decedent death date has not been completed

Returns are being received with the field marked along with a death date but no RF-9 or an RF-9 is received, but the field is not checked, or death date is missing. Form RF-9 is required to be filed whenever either of these fields is completed.

The returns and this form need to be linked together when this information is completed on the returns. If the RF-9 is completed first it should automatically mark the fields on either of the forms matching with the date entered on the RF-9.

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K-41

Fiduciary Income Tax Return/Amended – **4-page form required for approval, testing, and filing (K-18 is included with this count.)**

Scaling

- Production and test returns must be printed using the “Actual Size” setting.

FEIN / SSN

- Required on ALL returns/vouchers.
    - SSN is required on the following: K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, K-120EX, K-40V, K-40ES
    - FEIN is required on the following: K-41, K-120, K-120EX, K-120S, K-130, K-41V, K-41ES, K-120V, K-120ES, K-130V, K-130ES
- The FEIN/SSN must be a 9-digit number, or if a taxpayer is applying for a Kansas EIN, a K or an A in the first position is allowed.

PAPER SIZE, INK COLORS, AND FONT SIZE/STYLES

Paper Color, Size and Weight

Paper Color	White
Paper Size	8 ½ inches x 11 inches
Paper Weight	20-pound bond
Paper Orientation	Scannable Forms • Portrait Non-Scannable Forms • Portrait • Landscape
Paper Printing	Scannable Forms • Single-sided only Non-Scannable Forms • Single-sided or • Duplexed (optional)
Printing Options	Paper Scaling must be set to “None”

Ink Colors

Test and live returns

Black non-Micr	For testing purposes all forms should be in black ink (hardcoded text and variable data)	
Signature Ink	Black	
PDF Ink	**Black**	no change
	Blue	changes
	Red	new area text, data fields, and/or new form, etc.

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IF COLORS ARE LEFT ON FORMS, FORMS WILL **NO LONGER** BE CONSIDERED **APPROVED NOR WILL THEY BE PROCESSED.**

Font Style

Hardcoded Text	Vouchers	Arial	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	Arial	K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, K-41, K-120, K-120EX, K-120S, K-130
Data	Vouchers	Courier	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	Courier	K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, K-41, K-120, K-120EX, K-120S, K-130
SDC	Vouchers	Courier	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	Courier	K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, K-41, K-120, K-120EX, K-120S, K-130
Scanline	Vouchers	OCR-A*	***This font is required to be included in your software to allow for processing of all vouchers – OCR-A / OCR-A Extended**
$ Symbol	Vouchers	**Courier Bold**	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
QR Code/Corr Text	Vouchers/Returns		All returns and vouchers are required to have static QR code and corresponding text. See specific returns/vouchers for this information.

Font Size

Hardcoded Text	Vouchers	6pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	6pt	K-40, K-40H, K-120, K-120EX, K-130
	Returns	7pt	Sch S, Sch CR, Sch A, K-41, K-120S
	Returns	8pt	K-40PT, K-40SVR
Data	Vouchers	12pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
	Returns	12pt	K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, K-41, K-120, K-120EX, K-120S, K-130
SDC	Returns	12pt	K-40, Sch S, Sch CR, Sch A, K-40H, K-40PT, K-40SVR, K-41, K-120, K-120EX, K-120S, K-130
Scanline	Vouchers	12pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
$ Symbol	Vouchers	14pt	K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES

Font Formatting

Hardcoded Text		Left Justify
Data (Alpha/Alphanumeric)		Uppercase, left justify
Numeric		Right justify, no decimal unless shown on sample
Scanline		See ***Scanline Content and Placement*** below
QR Code/Corr Text	Vouchers/Returns	All returns and vouchers are required to have the static QR code and corresponding text. See specific returns/vouchers for this information.
Wrapped Text	Vouchers/Returns	All wrapped text; the line spacing should be no less than 7.50 and no greater than 9.
Margin		½ inch margin on all 4 sides for returns and 3 sides for vouchers
Lines per vertical inch		6 (1/6”)
Vertical printable area		First line, row 4 **Last line, row 63**
Characters per horizontal inch		10 (1/10”)

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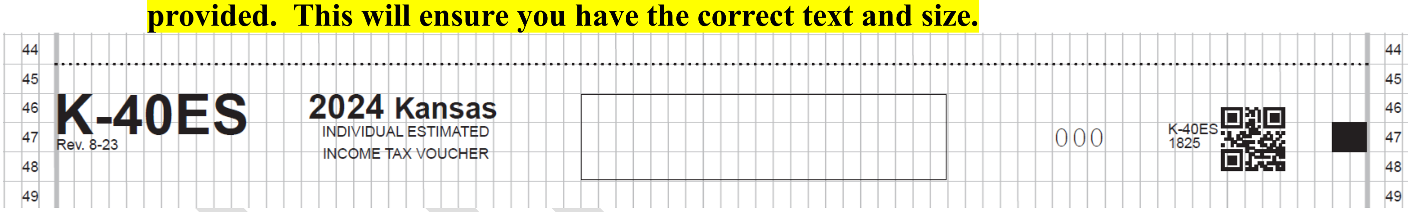
Horizontal printable area First printable space, column 6
Last printable space, column 80

- Graphics or special characters cannot be used as part of the data when entered. Any characters needed with data will be hardcoded on the form itself. No leading zeros unless requested.
- Registration marks and form identification: Registration marks and the form identification, which are printed on each page that is scanned, cannot deviate from the ones used in the design of the form.

QR CODE, CORRESPONDING TEXT, AND PLACEMENT

- QR codes and corresponding text are required on **all** pages of vouchers and returns.
- QR codes and corresponding text are static and placed in the upper right-hand corner of the forms.
- QR code and corresponding text content for each form will include:
  - Form name
  - Page number
  - Form identification number
    - Vouchers will only have 4 digits
      - Four-digit form ID
    - Year specific returns will have 6 digits
      - Four-digit form ID plus 2-digit year
- **Size and placement of QR Code and corresponding text:**
  - **Please reference the form-grid copies of the scannable forms for the correct placement of QR codes. Nonscannable forms will not have a corresponding form-grid copy. The placement will be the same on scannable and nonscannable forms.**
  - **The QR Codes and Corresponding text should be copied and pasted from the forms you are provided. This will ensure you have the correct text and size.**



SCANLINE CONTENT AND PLACEMENT

The following information is to show what data is required in creating a scanline, depending on the form and tax type:

K-40V	Form ID + Tax Year + Primary 4 Char + Primary SSN + Spouse 4 Char + Spouse SSN
K-41V*	Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
K-120V*	Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
K-130V*	Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
K-40ES	Form ID + Tax Year + Primary 4 Char + Primary SSN + Spouse 4 Char + Spouse SSN
K-41ES*	Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
K-120ES*	Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date
K-130ES*	Form ID + Tax Year + EIN + EIN + Beginning Date + Ending Date

***Dates within the scanline must match those found in the date line above the business name.**

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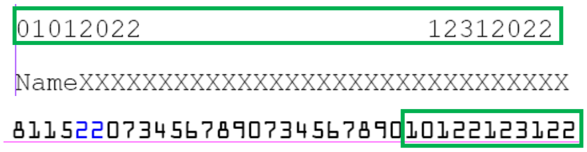
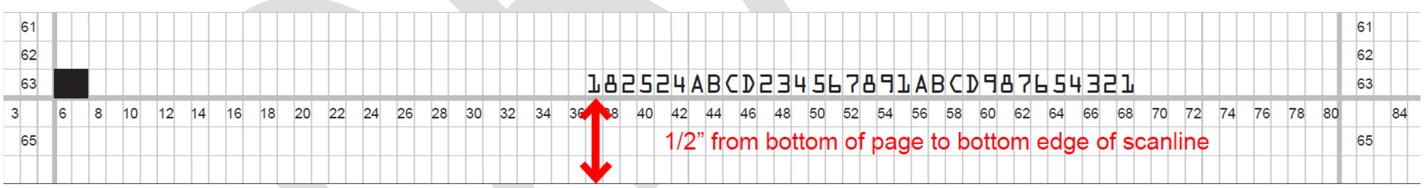


For clearance on the left and right edges of scanline it will vary depending on form or tax type. The measurements provided are from the left and right edge of the voucher:

Form Name	Print Position Left Side	Left edge of scanline to left edge of voucher	Right edge of scanline to right edge of voucher	Print Position right side
K-40V	37	3 9/16”	1 21/32”	68
K-41V	33	3 5/32”	1 21/32”	68
K-120V	33	3 5/32”	1 21/32”	68
K-130V	33	3 5/32”	1 21/32”	68
K-40ES	37	3 9/16”	1 21/32”	68
K-41ES	33	3 5/32”	1 21/32”	68
K-120ES	33	3 5/32”	1 21/32”	68
K-130ES	33	3 5/32”	1 21/32”	68

All scanlines must be printed ½” from the bottom edge of the voucher. From bottom edge of scanline to edge of paper must be ½”, no more, no less. All scanlines are required to be placed on Line 63. This measurement equals 3-line positions. On vouchers, no additional text should be placed on lines 61-66 unless already approved.



No text, of any kind, can be printed anywhere in the area shown above or below print line 63 to the edge of the voucher (left, right or bottom edge).

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SDC NUMBERS AND FORM ID’S

Software Developer Identification Code (SDC)

The software developer identification code (SDC) is a Kansas three-digit number that will be assigned to each developer (one per company) by the Kansas Department of Revenue. If you developed Kansas forms last tax season, the same code would continue to apply. If you are new to producing Kansas forms, one will be assigned, and you will receive an email indicating the number. All scannable forms must have your Kansas assigned vendor number. See grid for placement. A ½” of open space must be maintained on all four sides of the code. On or before December 16, 2025, all developers with a current LOI on file will be posted to the KDOR website. Developers who have requested their information not be published will not be included.

Form Identification Number (Kansas Form ID)

A QR code and corresponding text, containing the form identification number, has been assigned to each return and each page of the return and voucher that has required software and data placement or needs to be identified for order of forms. This QR code and corresponding text is required to be printed in the upper right-hand corner on all scannable and nonscannable forms for identification in the system and manually.

1. Form ID
    a. System will reject, not only the return, but the entire packet, if:
        i. missing
        ii. it belongs to another software form
        iii. year is incorrect within Form ID

We understand that it is costly to send out fixes, but it is also costly for users who could incur P & I or at the Dept's end to have extra manpower brought in to manually fix forms that could have easily gone through the system. This can also apply to not sending in the correct pages for processing or having the name and SSN missing and mailing them all back to the taxpayers, you incur added cost of manpower and postage.

The form ID can change from one year to the next. A ½" of open space must be maintained on all four sides of the form ID. The actual locations of the form ID's are shown on the grid(s) for that form type. The form identification number is a six-digit number that identifies the type of form and which tax year it is for.

All the scannable forms and vouchers listed below are tax year specific. Not only does the form ID specify the tax year but the year will be on the form and/or voucher in the scanline. The following form ID's will be used for 2025-2026.

Return – Voucher Name	Page 1 Form ID	Page 2 Form ID	Page 3 Form ID	Page 4 Form ID	Page 5 Form ID	Page 6 Form ID	Page 7 Form ID
K-40 Individual Income Tax	122825	122925					
Sch S Supplemental Schedule	122625	122725					
Sch CR Tax Credit Schedule	115025	115125					
Sch A Itemized Deductions Schedule	113625						
K-40H Homestead Claim	135025						
K-40PT Property Tax Relief Claim	135125	135225					
K-40SVR	137025	137125					
K-41 Fiduciary Income Tax	142025	142125	142225	142325			
K-120 Corporate Income Tax	151025	151125	151225	151325	151425	151525	
K-120EX Expensing Deduction Schedule	156425	156525	156625	156725	156825	156925	157025
K-120S Partnership or S Corp Income Tax	154025	154425	154525	154125	154625	154225	154325
K-130 Privilege Tax	172025	172125	172225	172325	172425	172525	
K-40V Individual Income Tax*	112225						
K-41V Fiduciary Tax Voucher	811525						
K-120V Corporate Income Tax*	159225						
K-130V Privilege Tax*	179225						
K-40ES Individual Estimated Income Tax*	182526						
K-41ES Fiduciary Estimated Income Tax*	817026						
K-120ES Corporate Estimated Tax*	184526						
K-130ES Privilege Estimated Tax*	186526						

* Please note that the form identifier is built into the scanline on the vouchers and includes the last two digits of the tax year from the period ending date. The QR codes will not include the two digits of the

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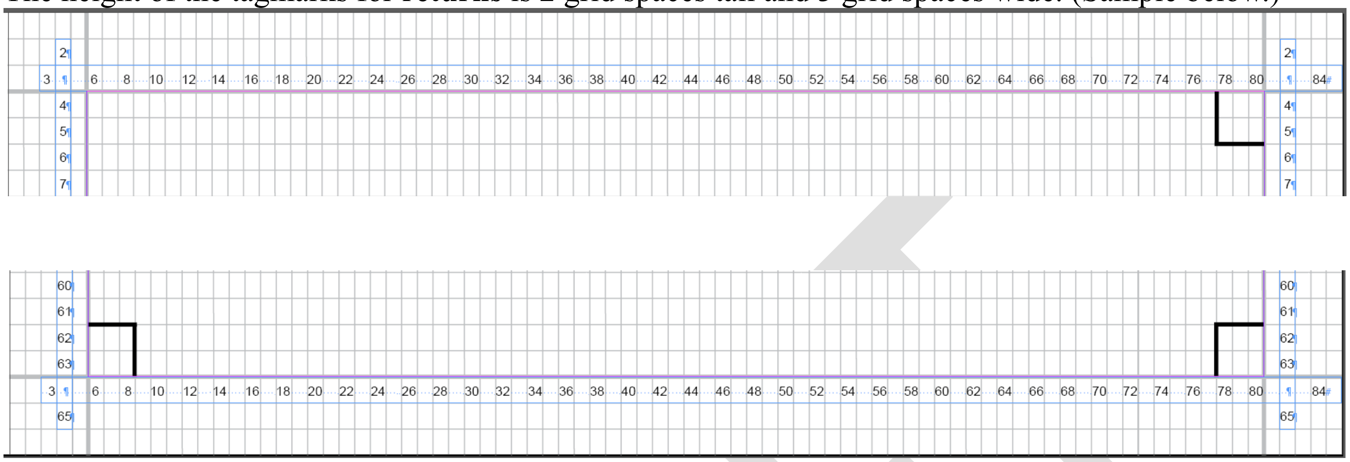
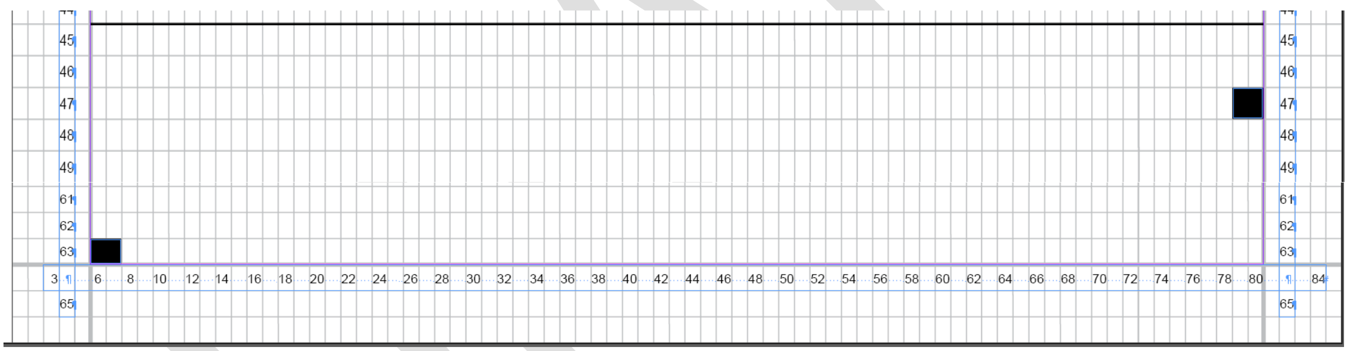
tax year. The equipment used does not recognize identifiers as used on the other forms but does recognize the two-digit tax year.

REFERENCE/TAGMARKS

The height of the tagmarks for **returns** is 2 grid spaces tall and 3 grid spaces wide. (Sample below.)



The height of the tagmarks for **vouchers** is 1 grid space tall and 2 grid spaces wide. (Sample below.)



VENDOR, SOFTWARE DEVELOPER & TAX PRACTITIONER RESPONSIBILITIES

Any individual or business can reproduce Kansas tax forms (scannable & non-scannable), but all must go through an approval process before any form can be used for filing purposes whether by an individual, software developer, practitioner or private business.

When you are submitting forms for different areas within the company include this information on the cover sheet identifying that area. If you have more than one contact person, complete the “Contact Information” section in the Letter of Intent for each contact. We have added a table for you to add and remove members from having access to the SES folder. Please make sure to fill this section out with the appropriate information.

Forms can be submitted for approval, as they become available not held until all are complete. <u>Any information found in this document, and on the individual grid(s), is to be used for designing paper versions of the Kansas Department of Revenues’ forms, not to be used in association with the requirements for designing electronic</u>

versions of those same forms, or any drop-out ink forms on the Dept's website. Any deviation from this document and/or the grid(s) for filed or test documents:

- could have your approval status changed; or
- by the software/payroll companies cause a delay in the approval of forms; or
- by your customers/clients cause a delay in processing
- Income tax forms are tax year specific and cannot be used for a prior or future tax year
- Software and Kansas Department of Revenue returns
    a. cannot be filed or used together, examples below have come in the way shown and in reverse
        1. Dept K-40 and a Software Sch S
        2. Dept K-40 pg 1 and a Software pg 2
        3. Dept K-40 and a Software K-120EX
        4. Dept K-120 and a Software K-120EX
    b. Form IDs for both Dept and Software forms are unique for each
        1. System is programmed to know which Form ID
            - belongs to the Dept's scannable forms
            - belongs to the Software scannable forms

The Kansas Department of Revenue can decline to process any return received and return it back to the taxpayer for correcting and resubmittal.

All first submittals for forms approval are to be received by the Kansas Department of Revenue no later than December 12, 2025. For companies coming on board after January 1 and new to the state approval process, **no first submittals of Tax Year 2025 forms will be accepted after March 9, 2026.**

GENERAL REQUIREMENTS

Letter of Intent – LOI

A **NEW** "Letter of Intent" is required to be completed at the start of each tax season. The Letter of Intent (3 pages) is part of Pub. KS-1648 and the LOI was posted to the FTA SES site in the month of June. Please email your completed LOI no later than **August 29, 2025**. Once final, the entire Pub. KS-1648 will be posted by mid-August.

The LOI must be received prior to and / or with the first group of tax forms submitted for testing. If forms are submitted prior to receiving the LOI, they will be rejected until the LOI has been received by the Kansas Department of Revenue. The enclosed LOI is for the **2025-2026** tax filing season. Do not use a prior year LOI as some forms may be added or removed.

The page information after the title of the form indicates how many pages the Kansas Department of Revenue considers the actual size of each form. For some forms only the first 2 pages or the 1st page is scannable but if there are 4 or 7 pages of the form, **ALL PAGES ARE REQUIRED TO BE SUBMITTED FOR APPROVAL AT THE SAME TIME. IF THEY ARE NOT, THE SUBMISSION WILL BE REJECTED.**

Initial Forms

All forms are **required** to have the following information to process the returns/vouchers:

1. Taxpayer
    a. Name*
    b. SSN*
    c. Complete Address*
    d. Working phone number*

e. Signature of taxpayer

2. Spouse if **(married filing joint is marked)**
    a. Name*
    b. SSN*
    c. Married filing joint
    d. Married filing separate
    e. Signature of spouse
3. Business
    a. Name (if filing one of the business income returns)*
    b. EIN*
    c. Complete Address*
    d. Working phone number*
    e. Signature of either owner or officer
    f. Title
4. SSN, EIN/PTIN must contain 9 digits
5. Signature of Preparer:
    a. If completed by a Preparer
    b. Preparer phone number
    c. Preparer SSN, EIN or PTIN.

*These fields are also required on vouchers.

DO NOT SUBMIT BLANK FORMS for any listed below:

- **K-40** – Individual Income Tax Return/Amended
- **Schedule S** – Supplemental Schedule
- **Schedule CR** – Tax Credit Schedule
- **Schedule A** – Itemized Deductions Schedule
- **K-40V** – Individual Income Payment Voucher
- **K-40ES** – Individual Estimated Income Tax Voucher
- **K-40H** – Homestead Claim/Amended
- **K-40PT** – Property Tax Relief Claim for Low Income Seniors/Amended
- **K-40SVR** – Property Tax Relief Claim for Seniors and Disabled Veterans
- **K-41** – Fiduciary Income Tax Return/Amended
- **K-41V** – Fiduciary Income Tax Voucher
- **K-41ES** – Fiduciary Estimated Income Tax Voucher
- **K-120** – Corporate Income Tax Return/Amended
- **K-120EX** – Expensing Deduction Schedule
- **K-120V** – Corporate Income Payment Voucher
- **K-120ES** – Corporate Estimated Income Tax Voucher
- **K-120S** – Partnership and/or S Corporation Income Tax Return/Amended
- **K-130** – Privilege Tax Return/Amended
- **K-130V** – Privilege Payment Voucher
- **K-130ES** – Privilege Estimated Tax Voucher

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All scannable substitute computer-generated or downloaded forms:

- ***Must not* have a negative amount indicated on form unless a (–) dash is shown on the sample sent for reproducing**
- **must not have alpha in numeric fields or numeric in alpha fields – returns or vouchers**
- **must not** have **pre-filled zeros, nines, or X's** when submitting for testing or filing purposes forms will not be tested and approval denied
- **must not** have all **zeros, nines, or X's** when submitting for testing or filing purposes
- **must carry** name, 4-char, and SSN /EIN over to additional pages if shown on pdf received. See grid for placement
- **must contain** tagmarks. See grid for placement, size, and for **tagmark styles**
- **must contain** the assigned software developer code (SDC). This is a three-digit numerical code assigned by the Kansas Department of Revenue. See grid for placement in this publication for font size and style. **Example**: 500, 706, 857
- **must contain** a QR code and corresponding text. See **QR code and corresponding text formatting instructions.**
- **must contain** the form number in the correct location and in the correct format as the Kansas Department of Revenue official form. See grid for placement and this publication for font size and style. **Example**: K-40, Sch S, K-120
- **must contain** accurate formatted data per Pub. KS-1648 and corresponding grid(s). (testing and original filing)
- **must be** originals. Photocopies and faxes **are not** acceptable for filing or testing purposes **(Directly downloaded forms from the web are considered original return(s)/voucher(s), any copies made of those are not considered an original.)** are required to be used for the tax year that is on the return**.**

Dependent/Household Member Information – K-40, K-40H, K-40PT & K-40SVR

NO "Dependent Information" is to be placed on a separate sheet until the lines on page 1 of form K-40 are completed.
NO "Household Member information" is to be placed on a separate sheet until the lines on page 1 of the K-40H or page 2 of the K-40PT or K-40SVR are completed**.** A listing of dependents on a separate sheet can only be created if the six lines on the K-40 have been completed; eight lines on the K-40H or 15 lines on the K-40PT or K-40SVR have been completed first. If there are no dependents, this area should be skipped.

This is required information and must be completed in the appropriate fields. No exceptions will be allowed. If there are dependents and these fields are not completed, the exemptions/credits being claimed will be automatically denied on the spot.

For Software Paper Filers -- K-40, K-40H, K-40PT or K-40SVR - If a dependent child dies before an SSN is applied for, do not enter "DIED", "APPLIED FOR" or leave blank. **In this circumstance only**, you can enter nine "000000000". If a child or adult passes away before a SSN is issued, they can be claimed as an exemption but are not eligible to be claimed for any of the credits such as EIC, childcare or any other credit without a valid SSN. So, 9 zeros' (000000000) can be entered on the return but any claim to credits will be denied.

Our system is set up to verify the dependent information to ensure it is entitled to the number of exemptions and credits claimed. If this is not completed on the return, the validation process cannot be completed. Instead of

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having the system validate the information an associate will now be required to manually touch each return and dependent information to verify their SSN. **This can / will add an additional 8 – 12 weeks to the process time.**

Full Field – Test Forms

All scannable forms provided by the Kansas Department of Revenue for reproducing are completed with full data fields. Each field is completed with the maximum length of data for that field and shows how the format for the data should appear, including whether a money field can be a negative or not, commas, dollar signs, etc. **When submitting a full field return/voucher, use the data that is provided within the pdfs.** A voucher is not like a return that you can send multiple samples through to cover all the check fields.

Money Fields on Production Returns

NON-APPLICABLE MONEY FIELDS MUST BE LEFT BLANK.
DO NOT PROGRAM SOFTWARE TO FILL IN NON-APPLICABLE FIELDS WITH ZEROS.

Production Returns/Forms – Money fields on the production returns/forms must be validated to make sure each field is calculating correctly. The validation is not only on the return itself but also when figures must be carried over from other forms. Scannable and nonscannable forms must have their calculations validated. If a nonscannable form has calculations that need to be carried over to the scannable return, that data must be validated so that the correct figures are brought over. The Kansas Department of Revenue cannot conduct this test as the software is not submitted for review.

Non-Applicable Fields – When your software is used to complete a return, not every field will apply to that individual, in those cases DO NOT ALLOW THE SOFTWARE to pre-fill fields that do not apply. The software should NOT be designed to allow it. Leave those fields blank unless otherwise instructed.

Taxpayer/Preparer Signature Area & Information

No red, orange, yellow, purple or shades of red ink are to be used when signing the return, whether the taxpayer(s) or the preparer. **ALL** signatures should be in black and legible.

Taxpayer Area

Located on each return is an area for the taxpayer or claimant's signature, as well as the signature of the spouse and tax preparer, if applicable. The locations of the signature lines are shown on the grid(s) for the individual income, homestead, fiduciary, corporate, and privilege tax forms. If filing a joint return, both signatures are required. If only one signature is on the return it will be sent back.

Paid Preparer Information Area

If the return has been completed by the taxpayer and NO preparer was involved, there should be no signature or comment printed in this area. This field/line should only be populated if a preparer completes the return; otherwise, it is required to be left blank. If not left blank, ICR reads that there is a signature, when really there was no paid preparer. Manual intervention is required to change these.

If the return has been completed by someone other than the taxpayer, then the preparer must complete the tax preparer information. Enter the preparer's phone number, PTIN, EIN, or SSN. The phone number and one of the 3 identification numbers must be entered on the return. If the Preparer has a PTIN it is required to be entered over the other two options. DO NOT add the preparer's address.

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Tax Account Number and Data Information Format

Applied for Accounts

The following rule applies to all documents – full, ¾ and voucher size being filed: There is **no** reason for these fields to be blank when a return and/or voucher are filed.

Full and ¾ Size Forms

For the data fields within the full and ¾ size documents:

- 99% of all filers should have an SSN and/or EIN. For those filers, those fields should never be blank.
  - The other 1% should enter 'APPLIED FOR' in this field.
- For income, corporate, privilege, franchise, and fiduciary, the example for the 'Account' number, "EIN" and "SSN" fields, the following text can be used: 'APPLIED FOR.'

Voucher Size Forms

For the data fields within the voucher-sized documents (not scanline): If the account number is 'Applied For' or not known, the data below is all that should appear on the voucher:

- 99% of all filers should have either an SSN and/or EIN. For those filers, those fields should never be blank.
  - For the other 1% 'APPLIED FOR' should be entered in this field.
- For income, corporate, privilege, franchise, and fiduciary, the example for the Account Number, EIN and SSN fields, the following text can be used 'APPLIED FOR.'

For the data fields within the scanline: If the account number is 'APPLIED FOR' or not known, the data below is all that should appear in the scanline.

- The scanline on income, corporate, and privilege, the following example should be used for the SSN and EIN: 000000000

Tax Account Numbers

A software developer cannot arbitrarily issue a Kansas tax account number. Tax account numbers can only be issued after completing the CR-16 Business Tax Application (**https://www.ksrevenue.gov/pdf/cr16.pdf**) or completing the online application (**https://www.kdor.ks.gov/Apps/kcsc/login.aspx**).

Individual Income Accounts – Single Filers: For the data fields within the voucher size documents (not the scanline) – K-40V and K-40ES

***If there is no spouse* – Leave blank –** Spouse Name field Spouse Name control Spouse SSN

For the data fields within the scanline – K-40V and K-40ES

- Primary Taxpayer and Spouse "Name Control" – If name is less than 4-char:
  - **If last name is less than 4 characters, the 4-char should be formatted as "FOX0" or "LU00" or "A000". The blank field should be a zero "0". No blank spaces in the scanline.**
- Spouse "Name Control" – If no spouse:
  - "XXXX" should be used in the four-character name field and in the scanline if filing single.
- Spouse "SSN" – All "000000000" should be used in the social security field and in the scanline if "Primary" is filing as single.

Format for Date Fields

The following is an example of how dates should be entered on the returns and vouchers:

- 8-digit format -- MMDDYYYY

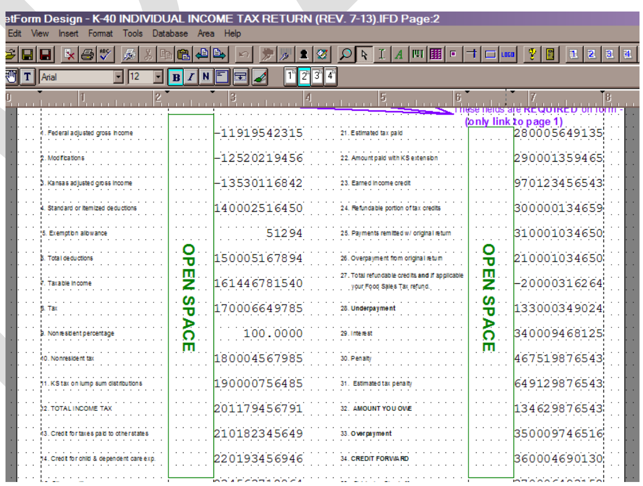
Production Filings – Variable and Hardcoded Data

Refrain from placing text anywhere within open areas.

The information provided throughout this publication is to be used along with the grid(s) for accurate placement and formatting. The forms/vouchers, data/text placement grid(s) can be obtained on the FTA SES site for Kansas.

All data examples in this publication and on the grid are just that, an example of how the data should look. Data shown on the grid(s) are samples of full fields and should be used when creating full field test samples. If any monetary amount can be a **negative** each sample tax return and or tax voucher pdf posted on the FTA SES website will show which fields can be a negative. Not all monetary fields allow for a negative. All fields that allow for negative will have a negative sign (–) in front of the amount.

All grid(s) will show the placement for everything that appears on the forms: the text, data, and the amount of open space that must be left between them. A column of text will end in the same print position. (See section "Open Space," for or example, if the grid shows 4 open spaces between the text and where the data starts, then the sample submitted for approval must also have 4 open spaces between text and data.
The open spaces must be adhered to. Any return or voucher that is filed by your customer/client that does not meet the requirements should expect a delay in the processing of their documents. When returns or vouchers are being filed by you or your clients, fields that do not apply are NOT to be prefilled with data and should be left blank.



On the FTA SES website click on each form for the data specification containing forms and grid(s) to know how much open/clean space must be allowed. The open space between the text and the data is required for the system to read the data accurately and consistently.

FORM K-40 IS A TWO-PAGE RETURN & IS REQUIRED TO BE FILED AS SUCH

Individual Tax Forms – K-40, Schedule S, Schedule CR, Schedule A, and K-120EX

- All KANSAS residents are required to enter the following information on the return:
  a. School District Code:
     K-40
  b. County Code:
     K-40
- All FILERS are required to enter the following information on the return:
  a. Dependent Information (if applicable):
     K-40
  b. K-40 – Pages 1 & 2 are required to be filed. Signature(s) is required.
  c. K-40 – Primary Taxpayer name, 4 char, and SSN are required to appear at the top of page 2.
  d. K-40 – No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and/or dependents.
  e. K-40 – SSN for dependents is required to claim Kansas tax credits (Credit for Dependent Care and the EIC).
  f. K-40 – SSN information is captured on K-40. All dependent information is required to start on page 1 of the return before going to an additional sheet. The additional sheet is only for those that will not fit on page 1 of K-40.
  g. K-40 – SSN requirement does not apply to credit for taxes paid for taxes paid on the K-120S or to another state.
  h. Sch S is the only form that can have either one or both pages submitted for filing. All other returns require every page when filed.
- All SSNs, and EINs must be nine digits and should not contain –, / or ( ) unless otherwise shown on form.
- All phone numbers must be ten digits and should not contain –, / or ( ) unless otherwise shown on form.
- Money fields – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. If the line does not pertain, leave it blank.
  a. K-40, Sch S, Sch CR, and Sch A:
     1. Example:
        - 123456789012
- Money fields – Do not prefill money fields with zeros in fields that are not applicable.
- Valid data MUST be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.
- A certain number of pages must be sent in when filing a tax return. See the list of scannable tax returns and the number of pages that make up that form. That is also the number of pages that must be submitted when filing that form. Each form requires all applicable data to be completed. Most importantly is the name of the individual(s), businesses, SSN or EIN and their signature(s). If this information is not complete that tax return cannot be processed. Please make sure that within the software there is a statement that stresses this.

- On the bottom of form K-40, on both pages 1 and 2 are four (4) important items for the Preparer and the Taxpayer to make sure of.
  1) Form K-40 is a 2 PAGE FORM. BOTH PAGES REQUIRED WHEN FILING.
  2) Refunds are not issued for any unsigned returns. Signature(s) are required.
  3) Make sure your NAME, 1st 4 letters of LAST NAME, and SSN are printed at the top of page 2.
- DO NOT USE RED INK ON ANY TAX RETURN BEING FILED WITH KANSAS.

Below is a listing of relationship names that will be acceptable for Form K-40 and any other form that requests relationship titles. This listing matches what the IRS, our E-File and Web Tax programs will accept:

SON	DAUGHTER	STEPCHILD	FOSTER CHILD	GRANDDAUGHTER	GRANDSON	BROTHER
SISTER	HALF-BROTHER	HALF-SISTER	NIECE	NEPHEW	FATHER	MOTHER
GRANDMOTHER	GRANDFATHER	AUNT	UNCLE	STEPBROTHER	STEPSISTER	STEPMOTHER
SON-IN-LAW	DAUGHTER-IN-LAW	FATHER-IN-LAW	MOTHER-IN-LAW	BROTHER-IN-LAW	SISTER-IN-LAW	OTHER

Homestead Tax Forms – K-40H, K-40PT and K-40SVR

- All KANSAS residents are required to enter the following information on the return:
  a. County Code
     K-40H K-40PT K-40SVR
- All FILERS are required to enter the following information on the return:
  a. Dependent Information
     K-40H K-40PT K-40SVR
  a. Dependent information is required to be entered on pg 1 (K-40H) or pg 2 (K-40PT, K-40SVR) of the return before adding a separate sheet.
     Dependent Name Date of Birth Relationship SSN
     Number of Months Portion of Income Income Included
- All SSNs, and EINs must be nine digits and should not contain –, / or ( ) unless otherwise shown on form.
- All phone numbers must be ten digits and should not contain –, / or ( ) unless otherwise shown on form.
- Money fields – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. If the line does not pertain leave it blank
  a. K-40H, K-40PT, and K-40SVR
     1. Examples:
        - 12345
        - Lines 4 and 6 of K-40H, K-40PT, and K-40SVR
          - If the amount is negative, enter a zero (0)
- Money fields – Do not prefill money fields with zeros in fields that are not applicable.
- Valid data MUST be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.
- A certain number of pages must be sent in when filing a tax return. On page 19 & 20 is a list of scannable tax returns and the number of pages that make up that form. That is also the number of pages that must be submitted when filing that form. Each form requires all applicable data to be completed. Most importantly is the name of the individual(s), businesses, SSN or EIN and their signature(s). If this information is not complete, that tax return cannot be processed. Please make sure that within the software there is a statement that stresses this.

Fiduciary Tax Forms – K-41 and K-120EX

- All KANSAS residents are required to enter the following information on the return:
  - School District Code
    - K-41
  - County Code
    - K-41
- All SSNs, and EINs must be nine digits and should not contain –, / or ( ) unless otherwise shown on form.

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- All phone numbers must be ten digits and should not contain –, / or ( ) unless otherwise shown on form.
- Money fields – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. If the line does not pertain leave it blank.
    - K-41
        - Examples:
            - 1234567
- Money fields – Do not prefill money fields with zeros in those fields that are not applicable.
- Valid data MUST be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.
- A certain number of pages must be sent in when filing a tax return. See the list of scannable tax returns and the number of pages that make up that form. That is also the number of pages that must be submitted when filing that form. Each form requires all applicable data to be completed. Most importantly is the name of the individual(s), businesses, SSN or EIN and their signature(s). If this information is not complete that tax return cannot be processed. Please make sure that within the software there is a statement that stresses this.

Business Tax Forms – K-120, K-120EX, K-120S and K-130

- All FILERS are required to enter the following information on the return:
    - Entity Information (if applicable)
- All SSNs, and EINs must be nine digits will not contain –, / or ( ) unless otherwise shown on form.
- All phone numbers must be ten digits will not contain: –, / or ( ) unless otherwise shown on form.
- Money fields – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. If the line does not pertain leave it blank
- K-120, K-120EX, K-120S, K-130
    - Examples
        - 123456789012 (K-120EX)
        - 12345678911 (K-120, K-120S, K-130)
- Money fields – Do not prefill money fields with zeros in those fields that are not applicable.
- Valid data MUST be on all returns. The data must follow the information required in this publication for test purposes and as a customer completed return.

K-120EX – Part B columns a, b, and c & Part C column a – Breakdown of columns

For 2025, the K-120EX can be filed with:

- K-41 for Expensing Recapture.
- K-40, K-120, K-120S and K-130 for Expensing Recapture/Deduction.

Individual and Business Tax Vouchers – K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, and K-130ES

- All SSNs, and EINs must be nine digits and should not contain –, / or ( ) unless otherwise shown on form.
- All phone numbers must be ten digits and should not contain –, / or ( ) unless otherwise shown on form.
- Four-character name control is left justified with no embedded spaces. If last name is less than three characters or hyphenated, leave the space, and remove hyphen. Example: Robert Fox – ‘FOX0’ = Last space left blank

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Mary Fox-Jones – 'FOXJ' = No hyphen, dash, or space.

- Include a solid/dotted line at the top of the voucher to indicate where the form should be cut from the page before submission. This should be positioned 3-11/16" from the bottom edge of the voucher or at the bottom of print Line 44.
- K-40V is a payment voucher for Form K-40 and any "Prior Year K-40X" return.
- Money fields – No dollar signs, decimals, commas, cents or imbedded spaces, whole amounts only. Make sure that the software is set to show the correct format when entered and when printed. If the line does not pertain leave it blank:
  - K-40V, K-41V, K-120V, K-130V, K-40ES, K-41ES, K-120ES, K-130ES
    - Examples: 1234567.00
- Money fields – Do not prefill money fields with zeros in fields that are not applicable.
- On the blank portion above voucher, include the following statement: DO NOT SEND A PHOTOCOPY OF THIS VOUCHER or you risk the chance of our automated system not capturing your data correctly. SEND ORIGINAL ONLY. Statement should be printed in 10pt Courier, Bold.
- Two "XX" are required in the check fields on the following vouchers for testing and on customer/client submitted forms:
  - K-40V
  - K-41V
  - K-120V
  - K-130V
  - K-40ES
  - K-41ES
  - K-120ES
  - K-130ES
- Valid data MUST be on all vouchers. The data should follow the information required in this publication for test purposes and as a customer-completed voucher.
- When submitting FULL FIELDS, only use correctly formatted data and/or XX's to populate the fields.

Testing

Non-scannable Forms

- One blank sample of a revised form must be submitted by email to the Kansas Department of Revenue at **KDOR_VendorFormsContact@ks.gov** for approval prior to use.
- All non-scannable forms sent will contain a QR code and corresponding text for form identification in the upper right-hand corner.

Scannable Forms

One sample by email must be submitted of each form to the Kansas Department of Revenue at **KDOR_VendorFormsContact@ks.gov** for approval prior to use.

- **NO blank** samples are to be submitted
- All scannable forms will contain a QR code and corresponding text for form identification in the upper right-hand corner.
- Returns/vouchers must contain full fields:
  - **NO** full fields can be submitted with only X's, 0's or 9's.
    - Data within pdf forms provided can be used in test samples.
    - **NO full fields can be submitted with alpha characters in numeric fields.**
    - **NO full fields can be submitted with numeric characters in alpha fields.**

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If a sample is not received this way, the form will be denied, and you will need to resubmit the **entire** form with the data corrected. This is required for testing purposes on the chance the form(s) will come in with this field populated. The sample **MUST** contain variable data printed on the form to ensure proper testing of the forms. All data examples in this publication are just that, an example of how the data would look not actual data. When submitting test samples:

- **All** test samples (full fields or valid/realistic) are **required** to contain the correct data format as required in the data specifications. When submitting a full field form please use the data on the pdf samples supplied to you.
- **All** fields must be completed (not all 0's, X's or 9's) **AND** for filing original returns, fields that do not apply are not to be pre-filled with 0's.

FORMS MUST BE SUBMITTED TO THE KANSAS DEPARTMENT OF REVENUE AT KDOR_VENDORFORMSCONTACT@KS.GOV FOR APPROVAL BEFORE BEING PUBLISHED AND/OR RELEASED FOR USE. NON-APPROVED FORMS FILED BY YOUR CLIENTS WILL BE SENT BACK TO THE CLIENT.

FORMS AND FILING REQUIREMENTS

Individual Income

K-40 – Individual Income Tax

- Both pages are required for filing purposes
  - Taxpayers are required to sign page 2 no matter what they are filing for
  - Whether self-prepared or by preparer, Primary Taxpayer name, 4-char, and SSN are to appear at top of page 2. Software required to carry from page 1 to page 2 automatically
- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **School District Code**
      K-40
    - **County Code**
      K-40
  - Enter only the information for those you are claiming
  - The same information that is required to electronically file is also required on this paper version
- ***Pages 1-2***
  - SDC code – pgs 1–2 (or any additional pages)
  - QR code and corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- ***Page 1 will capture***
  - Header information
    - Primary Taxpayer name (char 35)
    - Spouse Name (char 35)
    - Current Address (alphanumeric 55)
    - Phone number (numeric 10)
    - Primary taxpayer 4-char of last name (char 4)
    - Primary taxpayer SSN (number 9)

    - County abbreviation (char 2)
    - School district code (number 3)
    - Spouse 4-char of last name (char 4)
    - Spouse SSN (number 9)
- Check if name or address changes
- Check if taxpayer died during filing period
    - Form RF-9 must be completed. Link these two forms together. If field is checked on K-40, this form can be automatically completed and submitted with Form K-40.
- Check if you were engaged in commercial farming/fishing
- Check if you are filing an amended return, two check fields are needed: first to indicate filing an amended return and the other for the reason you are amending
    - Amended affects Kansas only
    - Amended Federal tax return
    - Adjustment by the IRS
- Check for Filing Status:
    - Single
    - Married Filing Joint
    - Married Filing Separate
    - Head of Household
    - Part-Year Resident
        - Enter months lived in Kansas
- Enter for Exemptions:
    - Total number of exemptions (number 2)
    - If filing Head of Household
    - Additional Exemptions
        - Children born in this tax year (number 1)
        - Exemptions allowed for parent(s) of a child who was stillborn during this tax year. (number 1)
    - Disabled Veteran Personal Exemption (number 1)
    - Add first three fields and enter Total Kansas Exemptions (number 2)
- Dependent Information **(Required if claiming)**
    - Effective starting tax years 2011 and after
    - **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added**
    - Enter all persons you claimed as dependents
        - Do not include Primary Taxpayer or Spouse in Dependent area
        - This **is not to carry over** to another sheet unless K-40 fields have been completed first
        - Enter Dependent Information
            - First name, Middle Initial, Last Name (char 35)
            - Date of Birth (number 8)
            - Relationship (char 12)
            - SSN (number 9)
    - Does not apply to the credit for taxes paid to another state
    - For dependent(s) it's required to claim a Credit for Dependent Care and the EIC
    - Info is captured on return
    - SSN field(s)
        - Numeric only – SSN

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        - No / or -
      - No blank SSN fields
      - Temporary ID # for dependent(s) is required to claim most Kansas tax credits
      - No credit will be provided under the Kansas income tax act if any individual fails to provide a valid social security number for themselves, spouse and / or dependents
      - SSN is captured by system and validated
        - **K.S.A. 79-32,265.** Limitation on income tax credits allowed; valid social security numbers required. Except as otherwise provided, no credit provided under the Kansas income tax act, and amendments thereto, shall be allowed any individual who fails to provide a valid social security number issued to such individual, the individual's spouse, and dependents of the individual for purposes of section 205 (c)(2)(A) of the social security act on such **individual's Kansas income tax return** as the identifying number for such individual for tax purposes.

- ***Page 2 will capture***
  - Header information for both pages
    - Name (char 35)
    - 4-char (char 4)
    - SSN (number 9)
  - All standard financial information (lines 1-44) that used to be on single page form. (number 12)
    - Line 42: If Kansas resident, don't forget to enter:
      - School District code (number 3)
    - Line 43: If donating to Kansas Historic Site Contribution Fund, don't forget to enter
      - Historic Site Number (1-16, listed in the instruction booklet). (number 3)
  - Check the "I authorize" field
  - Signature fields
    - Taxpayer(s)
      - Taxpayer signature required
      - Married filing joint
        - Both signatures required
        - Only one signature, return will be sent back
      - Date
    - Preparer
      - completed by someone other than the taxpayer, their signature is required
      - completed by a Tax Preparer, the preparer is required to sign
        - Preparer phone number (number
        - Enter either (required field):
          - PTIN (This should be entered before the other two options if the Preparer has one.) (number 9)
          - EIN or SSN (If no PTIN then EIN entered before SSN) (number 9)

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Schedule S – Supplemental Schedule

- ***Pages 1-2***
  - SDC code – pgs 1–2
  - QR code and corresponding text (see all pages of return on FTA SES site for information requirements, size, and placement).
  - Header information (Will capture on 2 pages)
    - Name (char 35)
    - 4-char (char 4)
    - SSN (number 9)
- ***Page 1 Part A will capture***
  - All standard financial information (lines A1-A27) (number 12)
    - Add line A7
      - Unqualified withdrawals from an Adoption Savings Account
    - Line A16 verbiage change:
      - Contributions to a Kansas-sponsored 529 plan (such as Learning Quest or Quest529) or other state's qualified tuition program.
    - Add line A24
      - Qualified Contributions to an Adoption Savings Account
- ***Page 2 Part B will capture***
  - All standard financial information (lines B1-B23) (number 12)

Schedule CR – Credit Schedule

- **BOTH PAGES ARE REQUIRED TO BE FILED**
- **MUST** enclose completed credit schedule(s) being claimed.
- Can only be filed with a Vendor K-40, when claiming credits.
- This form cannot be filed with the Kansas Department of Revenues' Form K-40 (orange drop out ink form).
- Negative amounts **ARE NOT** allowed on this form.
- ***Pages 1-2***
  - SDC code – pgs 1–2
  - QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
  - Header information (Will capture information)
    - Primary Taxpayer Name (char 35)
    - Spouse Name (char 35)
    - Primary Taxpayer Name 4-char
    - Spouse Name 4-char
    - Primary Taxpayer SSN (number 9)
    - Spouse SSN (number 9)
- ***Page 1 will capture***
  - All standard financial information (lines 1-22). (number 15)
- ***Page 2 will capture***
  - All standard financial information (lines 23-35). (number 15)

Schedule A – Itemized Deductions Schedule

- Filed with K-40 only
  - Will be rejected if filed with any other form

        - **CANNOT BE FILED WITH THESE**
            - K-40H
            - K-40PT
            - K-41
            - K-120
            - K-120S
            - K-130
- SDC code – pg 1
- QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- Header information (Will capture information)
    - Primary Taxpayer Name (char 35)
    - Primary Taxpayer Name 4-char (char 4)
    - Primary Taxpayer SSN (number 9)
    - Spouse Name (char 35)
    - Spouse Name 4-char (char 4)
    - Spouse SSN (number 9)
- Financial fields (will capture)
    - All standard financial information (lines 1-14) (number 12)
    - Sections
        - Medical and Dental Expenses (I.R.C. § 213) (lines 1 – 4) (number 12)
        - Taxes You Paid (I.R.C. § 164(a)) (lines 5 – 7) (number 12)
        - Interest You Paid (I.R.C. § 163(h)) (lines 8 – 9) (number 12)
        - Gifts to Charity (I.R.C. § 170) (10 – 13) (number 12)
        - Total Kansas Itemized Deductions (number 12)

K-40V – Individual Income Tax Payment Voucher

- SDC code – pgs 1–2 (or any additional pages)
- QR code and corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- Scanline
    - Form ID + Tax Year + Primary 4-char name + Primary SSN + Secondary 4-char name + Secondary SSN
- Fields Required to be completed to process voucher:
- Header information:
    - Primary Taxpayer Name (char 35)
    - Spouse Name (char 35)
    - Current Address (alphanumeric 55)
    - Contact Phone Number (number 10)
    - Primary Taxpayer Four-Char (char 4)
    - Spouse Four-Char (char 4)
    - Primary Taxpayer SSN (number 9)
    - Spouse SSN (number 9)
- Name or Address Changed
    - Check if applicable
- Amended Return
    - Check if applicable
- Extension Payment

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- Check if applicable
- Amount Submitted

K-40H – Homestead Claim Return

- SDC code – pg 1 (or any additional pages, due to additional dependents)
- QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- Header information
    - Claimant name (char 35)
    - Current Address (alphanumeric 35)
    - Claimant 4-char (char 4)
    - Claimant SSN (number 9)
    - County abbreviation (char 2)
    - Phone number (number 9)
    - Check appropriate if necessary
        - Claimant died during year
            - Date of death (number 9)
            - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together.
        - Name or Address Change
        - Amended Return
- Qualifications – Lines 1-3
    - Line 1 – Enter birth date (number 9)
    - Line 2 – Enter date disabled (number 9)
    - Line 3 – Enter child's name and birth date
    - Check if filing as surviving spouse of disabled veteran or active service member who died in line of duty
- Financial Information – Lines 4-15
    - Line 4a – Enter Wages or KAGI (If amount is a negative, enter a zero, **no** dash) (number 5)
    - Line 4b – Enter FEIC (If amount is a negative, enter a zero, **no** dash) (number 5)
    - Line 4c – Add two lines above (If amount is a negative, enter a zero, **no** dash) (number 5)
    - Line 5 – All taxable interest, dividends, self-employment, etc.(number 5)
    - Line 6 – Total SS & SSI benefits (number 5)
    - Line 7 – Railroad Retirement (number 5)
    - Line 8 – TAF payments (number 5)
    - Line 9 – All other income (number 5)
    - Line 10 – Total Household Income (If amount is a negative, enter a zero, **no** dash) (number 5)
    - Line 11 – Percent of the homestead property that was rented or used for business (number 3)
    - Line 12 – 2025 general property taxes (number 4)
        - Check if you have delinquent property taxes
    - Line 13 – Amount of property tax allowed (number 3)
    - Line 14 – Enter your refund percentage (number 3)
    - Line 15 – Homestead Refund (number 3)
- Excluded Income – (a) – (g) (number 5)

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- Members of Household
  - **DEPENDENT INFORMATION**
    - **ALL FILERS ARE REQUIRED to enter the following information on the return before a separate sheet is added**:
      - The same information that is required to electronic file is also required on this paper version
    - Enter only the information for those you are claiming
    - Will be asking for and capturing dependent date-of-birth and relationship information
      - This will not carry over to another sheet unless K-40 fields have been completed first
    - K-40H
      - Enter only the information for those you are claiming
      - Include Primary Taxpayer and Spouse
    - Dependent information must be placed on the main return
      - No additional pages are to be used until return is completed
      - If dependent name entered
        - Date of Birth
        - Relationship
        - K-40H Months in Home
        - K-40H Income Included
        - SSN - required
          - No blank SSN fields
          - **Numeric only - SSN**

- Check this field if you wish to participate in the Refund Advancement Program
- Check the “I authorize” field
- Signature fields
  - Claimant
    - Date
  - Preparer
    - completed by someone other than the taxpayer, their signature is required
    - completed by a Tax Preparer, the preparer is required to sign
      - Preparer phone number
      - Enter either (required field):
        - PTIN (This should be entered before the other two options if the Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)

K-40PT – Property Tax Relief Claim Return

- ***Page 1***
  - SDC code – pg 1 (or any additional pages, due to additional dependents)
  - Header information
    - Claimant name (char 35)
    - Current Address (alphanumeric 35)
    - Claimant 4-char (char 4)
    - Claimant SSN (number 9)
    - County abbreviation (char 2)
    - Phone number (number 10)

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        - Check appropriate if necessary
            - Claimant died during year
            - Date of death (number 8)
                - If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40H, this form can be automatically completed and submitted with Form K-40H.
            - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together.
            - Name or Address Change
            - Amended Return
    - Qualifications – Lines 1-3
    - Financial Information – Line 4-12
        - Line 4 – Wage or KAGI plus FEIC and enter total (If amount(s) are a negative, enter a zero, **NO** dash) Data fields located within Line 4 will be captured starting with 2010 forms. (Data required) (number 5)
            - Enter Wage or KAGI amount (number 5)
            - Enter FEIC amount (number 5)
        - Line 5 – All taxable income (number 5)
        - Line 6 – Total SS and SSI (number 5)
        - Line 7 – Railroad benefits (number 5)
        - Line 8 – TAF payments (number 5)
        - Line 9 – All other income (number 5)
        - Line 10 – Total Household Income (If amount is a negative, enter a zero, **NO** dash) (number 5)
        - Line 11 General property taxes
        - Line 12 Property Tax Refund
- Check this field if you wish to participate in the Refund Advancement Program
- Check the "I authorize" field
- Signature fields
    - Claimant
        - Date
    - Preparer
        - completed by someone other than the taxpayer, their signature is required
        - completed by a Tax Preparer, the preparer is required to sign
            - Preparer phone number
            - Enter either (required field):
                - PTIN (This should be entered before the other two options if the Preparer has one.)
                - EIN or SSN (If no PTIN then EIN entered before SSN)
- ***Page 2***
    - SDC code – pg 1 (or any additional pages)
    - Form ID – pg 1 (or any additional pages)
    - Header information
        - Primary Taxpayer name (char 35)
        - Primary Taxpayer 4-char (char 4)

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- Primary Taxpayer SSN (number 9)
- Line 13, Complete all financial fields (a)-(g) (number 5)
  - Exact placement as the amounts will be captured
- Members of Household – (K-40PT)
  - K-40PT
    - Enter only the information for those who lived with you at any time during year
      - Enter name (number 35)
      - Number of months (number 2)
      - Portion of income included on line 10 (number 5)
      - Enter SSN (number 9)

K-40SVR Property Tax Relieve Claim Return for Seniors and Disabled Veterans*

- ***Page 1***
  - SDC code – pg 1 (or any additional pages, due to additional dependents)
  - Header information
    - Claimant name (char 35)
    - Current Address (char 35)
    - Claimant 4-char (char 4)
    - Claimant SSN (number 9)
    - County abbreviation (char 2)
    - Phone number (number 10)
    - Check appropriate if necessary
      - Claimant died during year
        - Date of death (number 8)
          - If taxpayer (filing single) died during filing period, the deceased field must be checked, death date must be entered, and Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together. If field is checked on K-40SVR, this form can be automatically completed and submitted with Form K-40SVR.
          - Form RF-9 must be completed. Death date on this return and on RF-9 must match. Link these two forms together.
      - Name or Address Change
      - Amended Return
  - Qualifications – Lines 1-3
    - Line 1
      - Date of birth (number 8)
    - Line 2
      - Date the disability began (number 8)
    - Line 3
      - Checkbox for Surviving Spouse of Disabled Veteran
        - Name of deceased claimant (char 35)
        - SSN of deceased claimant (number 9)
        - Deceased claimant date of death (number 8)
  - Financial Information – Line 4-13
    - Line 4 –2025 KAGI of Claimant (If amount(s) are a negative, enter a zero, **NO** dash)
      - Enter KAGI of claimant (number 5)

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- Line 5 – Kansas Adjusted Gross Income of others who resided with you at any time during 2025. (number 5)
- Line 6 – Total SS and SSI (number 5)
- Line 7 – General property taxes (number 4)
  - Delinquent property tax checkbox
- Line 8
  - (a) Base year (number 4)
  - (b) Homestead's appraised value in base year (number 6)
  - (c) And general property taxes (excluding specials) paid for the base year (number 4)
- Line 9 – Property Tax Refund (number 4)

- Check this field if you wish to participate in the Refund Advancement Program
- Check the "I authorize" field
- Signature area
  - Add the following fields to all returns (K-40, K-40H, K-40PT, K41, K-120, K-120S, K-130)
    - completed by someone other than the taxpayer, their signature is required
    - completed by a Tax Preparer, the preparer:
      - Is required to sign
      - Enter either:
        - PTIN (This should be entered before the other two options if Tax Preparer has one.)
        - EIN or SSN (If no PTIN then EIN entered before SSN)
- ***Page 2***
  - SDC code – pg 1 (or any additional pages)
  - Header information
    - Primary Taxpayer name (char 35)
    - Primary Taxpayer 4-char (char 4)
    - Primary Taxpayer SSN (number 9)
  - Line10
    - Members of Household – (K-40, K-40H, K-40PT, and K-40SVR)
    - Enter only the information for those who lived with you at any time during year
      - Enter name (char 35)
      - Number of months (number 2)
      - Portion of income included on line 10 (number 5)
      - Enter SS (number 9)
  - *** K-40H, K-40PT and K-40SVR** - For both Homestead and Safe Senior, "**Household Income**" means **all** income received by **all persons of a household** in a calendar year while members of such household.

Fiduciary Tax

K-41/18 – Fiduciary Income Tax Return *– PAPER FILING ONLY*

- **ALL KANSAS RESIDENTS ARE REQUIRED** to enter the following information:
  - If the Resident field is marked:
    - **School District Code** (number 3)
      K-41
    - **County Code** (char 2)
      K-41
  - Money fields will be whole dollars starting on 2014 returns – **NO** DOLLAR SYMBOLS ($), COMMAS, **DECIMAL**, **CENTS** OR IMBEDED SPACES. Example: 1234567
- **Pages 1-4**

- SDC code – pgs 1–4 (number 3)
- QR code with corresponding text (see all pages of return on FTA SES site for information requirements, size, and placement).
- **Page 1**
    - Header information
    - Name of Estate of Trust (char 35)
    - Name of Fiduciary (char 35)
    - Mailing Address for Estate/Trust (alphanumeric 35)
    - City, State, Zip code (alphanumeric 35)
    - EIN or SSN (9 digits)
    - Telephone Number (number 9)
    - School District (char 3)
    - County Abbreviation (char 2)
    - Name or Address Change check field
    - Amended Return check field
    - Check “Filing Status” whichever is applicable
        - Estate
        - Trust
        - Bankruptcy Estate
    - Check “Residency Status” whichever is applicable
        - Resident
        - NonResident
    - Enter “Date of Decedents death” (number 8)
- All standard financial information (Lines 1-24) (number 9)
- Check the “I authorize” field
- Signature fields
    - Fiduciary Signature
        - Title
        - Date
    - Preparer
            - completed by someone other than the taxpayer, their signature is required
            - completed by a Tax Preparer, the preparer is required to sign
            - Preparer phone number
            - Enter either (required field):
                - PTIN (This should be entered before the other two options if the Preparer has one.)
                - EIN or SSN (If no PTIN then EIN entered before SSN)

K-41V –Fiduciary Payment Voucher

Software Vendor (8115) – **PAPER FILING ONLY**

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date
ICR fields	For Office Use Only, Name/Addr check field, Amended Payment check field, Extension Payment check field

FIELDS REQUIRED Fields required to be completed to process voucher:

- Filing period must be completed
    - Beginning and Ending Dates (number 8)

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- EIN (number 9)
- Business name and address completed (char 35)
- Daytime phone number (number 10)
- Name of contact person (char 35)
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
  - Amount submitted (number 12)

Corporate Income Tax

K-120/K-120AS – Corporate Income Tax Return

- **Pages 1-6**
  - SDC code – pg 1 – 6 (or any additional pages)
  - QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- **Page 1**
  - Header information
    - Beginning and Ending Dates (num 8)
    - Name of Corporation (alphanumeric 35)
    - In Care of (alphanumeric 35)
    - Mailing Address (alphanumeric 35)
    - City (char 21)
    - State (char 2)
    - Zip Code (number 5)
    - Zip Suffix (number 4)
    - EIN this entity (char 9)
    - EIN federal consolidated parent (char 9)
  - Information Requested
    - A. Method used (complete applicable field(s)) (checkbox 1)
    - B. Business Activity Code (number 6)
    - C. Date business began in KS (number 8)
    - D. Date business discontinued in KS (number 8)
    - E. State and month/day/year of incorporation (alphanumeric 10)
    - F. State of commercial domicile (char 2)
    - G. Type of federal return filed:
      - 1. Separate
      - 2. Consolidated
    - H. Have you submitted form K-120EL
    - I. Enter your federal due date (number 8)
    - J. Name or Address Change check field
    - Amended Return check field
      - If filing an amended return, the initial check field must be indicated along with the reason
        - Kansas only

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            - Adjustment by IRS
            - Amended federal return
        - All standard financial information (lines 1 – 19 and lines 21-23) (number 15)
            - Lines 20, A, B & C (number 8)
- **Page 2**
    - Header Information
        - Name of corporation (char 35)
        - EIN this entity (char 9)
    - All standard financial information (lines 22 – 42) (number 15)
        - Under line 44, check field
            - Check if annualizing to compute penalty
    - Check the "I authorize" field
        - Officer
            - Title of Officer
            - Date
        - Preparer Required if:
            - Completed by someone other than the taxpayer, their signature is required
            - Completed by a Tax Preparer, the preparer is required to sign
            - Prepare phone number
            - Enter either (required field)
                - PTIN (This should be entered before the other two options, if the Preparer has one.)
                - EIN or SSN (If no PTIN, then EIN entered before SSN.)
- **Page 3**
    - Part I
        - Nonrefundable Credits (lines 1 – 38)
        - Refundable Credits (lines 38 – 46)
- **Page 4**
    - Part II
        - Additional Information (lines 1-8)
    - Part III
        - Affiliated Corporations Doing Business in Kansas
    - Part IV
        - Schedule of Taxes (lines 1 – 4)
    - Part V
        - Schedule of Interest Income
- **Page 5**
    - K-120AS Corporation Apportionment Schedule
        - Beginning and Ending dates
        - Name as shown on Form K-120
        - EIN (char 9)
    - Part VI
        - Apportionment Formula (Line A – E)
            - Section A. Line 2 Total Property (Enter on Line 20A)
            - Section B. Line 5 Total Property (Enter on line 20B)
            - Section C. Line 3 Total Property (Enter on line 20C)
            - Section E. Enter on Line 20
- **Page 6**

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- Part VII
    - Additional Information (lines 1 -14)
- Part VIII
    - Affiliated Corporations Included on Form K-120AS
- Part IX
    - Kansas Pass-Through Schedule
- Part X
    - Kansas Disregarded Entity Schedule

K-120V – Corporation Income Tax Voucher

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date.
ICR fields	For Office Use Only, Name/Addr check field

REQUIREMENTS Fields required to be completed to process voucher:

- Filing period must be completed
    - Beginning and Ending Dates (number 8)
- EIN
- Business name and address completed (alphanumeric 35)
- Daytime phone number (number10)
- Name of contact person (char 35)
- Name or Address Changed
    - Check if applicable
- Amended Return
    - Check if applicable
- Extension Payment
    - Check if applicable

K-120EX – Expensing Deduction Schedule

- **Pages 1-7**
    - SDC code – pg 1 – 7 (or any additional pages)
    - QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
    - Page number series
    - Taxpayer name – pg 1-7 (or any additional pages) (character 35)
    - Taxpayer SSN or EIN – pg 1-7 (or any additional pages)
        - Enter one or the other
- **Page 1**
    - Beginning and Ending Dates (number 8)
    - Name of Taxpayer (char 35)
        - Enter SSN or EIN of Taxpayer (number 9)
    - Name of Pass-Through Entity (char 35)
    - Enter Entity's EIN (number 9)

- Part A
    - Line 1 (number 12)
        - Expensing deductions for this entity (Total is combined amount of Line 11 on Part B and Part B Supplement page(s))
    - Line 2 (number 12)
        - Recapture amount (Total is combined amount of Line 12 on Part C and Part C Supplement page(s))
    - Line 3 (number 12)
        - Net expensing deduction/recapture
        - Only two fields that allow a negative – lines 3 and 5
    - Line 4 (number 8)
        - Ownership percentage (Percent field format)
        - 100.0000
        - No percent symbol
    - Line 5 (number 12)
        - Expensing deduction/recapture
        - Adjusted text to expand K-120S info
        - Line 5 can be a negative
        - Will carry over to forms K-120 (K-121)
        - Forms allowed for this line
            - K-40 (Schedule S)
            - K-41
            - K-120S (K-121S)
            - K-120 (K-121)
            - K-130 (K-131)
    - Line 6 (number 12)
            - Kansas net income for this entity
            - K-120 (K-121)
    - K-130 (K-131)
    - Line 7 (number 12)
        - Expensing deduction remaining
    - Line 8 (number 12)
        - If no entities within combined group, complete page 4 Part B and Part B Supplement if needed
        - If yes, there are entities, see bullet below **"Page 2, Part A Line 8"**
        - Adjusted text
    - Line 9 (number 12)
        - Total expensing deduction used this year
            - K-120 (K-121)
            - K-130 (K-131)
        - Adjusted text
    - Line 10 (number 12)
        - Expensing deduction to use as a net operating loss of this entity next year
- **Page 2, Part A (Line 8) and Page 3, Part A (Line 8) Supplement**
    - Yes, there are entities within combined groups
        - Set-up for 21-line entries + total line
        - If over, use Part A Supplement (Line 8)
            - Form ID will not change on Supplement page if more than 1 page is needed

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- Fields captured
  - SDC code – pg 1 – 7 (or any additional pages)
  - QR code with corresponding text (see all pages of return on SES site for information requirements, size and placement).
  - Name (char 35)
  - SSN/EIN (number 9)
  - (a) Entity Name (char 40)
  - (b) Entity EIN (number 9)
  - (c) Amount Used (number 12)
  - Total line for page only
    - Part A (Line 8) (number 12)
      - Total line is for each page
        - Enter the combined amount from Total line for each Part A and Part A Supplement, on Line 8 of page 1
    - Part A (Line 8) Supplement (number 12)
      - Total line is for each page. Combine with Part A and enter on Line 8 of page 1

- **Page 4, Part B and Page 5, Part B Supplement**
  - Set-up for 21-line entries + total line
  - If over, use Part B Supplement
    - QR Code, corresponding text, and Form ID will not change on supplemental page if more than 1 page is needed.
  - Fields captured
    - SDC code – pg 1 – 7 (or any additional pages)
    - Form ID – pg 1 – 7 (or any additional pages)
    - Name (character 35)
    - SSN/EIN (number 9)
    - (a) I.R.C. 168 Recovery Period (number 4)
      - 00.0 – (Format)
    - (b) Method (number 5)
    - (c) Percent (number 5)
      - 0.000 (Part B, column c) – Format
      - No percent symbol
    - (d) Basis for Depreciation (number 12)
    - (e) Bonus Depreciation (number 12)
    - (f) Net Basis (number 12)
    - (g) Kansas Expensing (number 12)
      - Total for each row
    - 11. Total for this page Total of Column (g) only (number 12)
      - Part B
        - Total line is for each page
          - Enter the combined amount from Total Line 11 for each Part C and Part C Supplement, on Line 1 of page 1
      - Part B Supplement
  - Total line is for each page and transfer to Line 1 of page 1
- **Page 6, Part C and Page 7, Part C Supplement**
  - Setup for 21-line entries + total line

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- If over, use Part C Supplement
  - QR Code, corresponding text, and Form ID will not change on Supplement page if more than 1 page is needed
- Fields captured
  - SDC code – pg 1 – 7 (or any additional pages)
  - Form ID – pg 1 – 7 (or any additional pages)
  - Name (char 35)
  - SSN/EIN (number 9)
  - (a) I.R.C. 168 Recovery Period
    - 00.0 (format)
  - (b) Year Placed in Service
    - 4-digit year
  - (c) Current Year
    - 4-digit year
  - (d) Recapture Factor
    - 2-digit
  - (e) Years Remaining
    - 00.0
  - (f) Percentage of Recapture
    - 100.0000
    - No percent symbol
  - (g) Expensing Previously Allowed (number 12)
  - (h) Recapture Amount (number 12)
    - Total for each row
  - 12. Total for this page only. Total of Column (h) (number 12)
    - Part B
      - Total line is for each page (number 12)
        - Enter the combined amount from Total Line 12 for each Part C and Part C Supplement, on Line 2 of page 1
    - Part B Supplement
- Total line is for each page. Combine with Part C and enter on Line 2 of page 1

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Small Business Corporation

K-120S/K-120S-AS – Partnership/S Corp Tax Return

- **Pages 1-6**
  - SDC code – pg 1 – 6 (or any additional pages)
  - QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- **Page 1**
  - Header information
    - Beginning and Ending Dates (number 8)
    - Name of Corporation (char 35)
    - In Care of (char 35)
    - Mailing Address (alphanumeric 35)
    - City, State, Zip Code (char 35)

        - Check if filing an amended return
        - EIN this entity (number 9)
    - Information Requested
        - A. This return is being filed for
            - Check if amending a Partnership
            - Check if amending a Corporation
            - Check/Indicate if a Fiduciary Financial Institution
        - B. Method used to determine income of corporation in Kansas (complete applicable field(s))
            - 1. Activity wholly within Kansas or single apportionment method.
            - 2. Combined income method (Enclose Sch. K-121S)
            - 3. Common carrier mileage (Enclose mileage apportionment schedule)
            - 4. Alternative or separate accounting (See instructions)
            - 5. Qualified elective two-factor (Part III)
                - Enter year qualified
        - C. Business Activity Code (number 6)
        - D. Date business began in Kansas (number 8)
        - E. Date business discontinued in Kansas (number 8)
        - F. State and month/day/year of incorporation (alphanumeric 8)
        - G. State of commercial domicile (char 2)
        - H. Enter number of shareholders/partners included in Part II (number 6)
        - I. Tax credit schedules are enclosed
        - J. Enter your federal due date (number 8)
        - K. Name or Address Change check field
        - L. Are you filing Form K-40C?
        - M. Have you submitted Form K-120EL?
        - N. Are you electing to be subject to tax at the entity level?
    - All standard financial information (lines 1 – 28) (number 15)
- **Page 2**
    - Header Information
        - Name of corporation (number 35)
        - EIN this entity (number 9)
    - All standard financial information (lines 29 – 47) (number 15)
    - Check the "I authorize" field
    - Signature Fields
        - Officer
            - Title of Officer
            - Date
        - Preparer Required if:
            - Completed by someone other than the taxpayer, their signature is required
            - Completed by a Tax Preparer, the preparer is required to sign
            - Prepare phone number
            - Enter either (required field)
                - PTIN (This should be entered before the other two options, if the Preparer has one.)
                - EIN or SSN (If no PTIN, then EIN entered before SSN.)
- **Page 3**
    - Part I

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    - Additional Information (lines 1 – 5)
  - Part II
    - Partner's or Shareholder's Distribution of Income (lines (a)-(1))
    - Nonresident Partner's or Shareholder's Computation of Columns 6-8 – Line (a)-(1)
- **Page 4**
  - Part III – Partner's or Shareholder's Distribution of Income
    - Room for 1 – 6 Partners or Shareholders to complete
- **Page 5**
  - K-120S AS Corporation Apportionment Schedule
    - Beginning and Ending dates
    - Name as shown on Form K-120S
    - EIN (char 9)
    - Part IV
      - Apportionment Formula (Line A – E)
- **Page 6**
  - K-120S AS
    - Part V
      - Kansas Pass-Through Schedule
    - Part VI
      - Kansas Disregarded Entity Schedule

Privilege Tax

K-130 / K-130AS – Privilege Income Tax Return

- **Pages 1-6**
  - SDC code – pg 1 – 6 (or any additional pages)
  - QR code with corresponding text (see all pages of return on SES site for information requirements, size, and placement).
- **Page 1**
  - Header information
    - Beginning and Ending dates (number 8)
    - Name of Corporation (char 35)
    - In Care of (char 35)
    - Mailing Address (alphanumeric 35)
    - City, State, Zip code (char 35)
    - EIN this entity (number 9)
    - EIN federal consolidated parent (number 9)
  - Information Requested
    - A. Method used (complete applicable field(s))
      - 1. Activity wholly within Kansas – Single
      - 2. Activity wholly within Kansas – Consolidated
      - 3. Single entity apportionment method (Enclose K-130AS)
      - 4. Combined income method – Single corporation (Enclose Sch. K-121)
      - 5. Combined income method – Multiple corporation (Enclose Sch. K-131)
      - 6. Alternative or separate accounting (Enclose letter of authorization and schedule)
  - Check/Indicate if a Fiduciary Financial Institution

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        - B. Business Activity Code (number 6)
        - C. Date business began in KS (number 8)
        - D. Date business discontinued in KS (number 8)
        - E. State and month/day/year of incorporation (alphanumeric 8)
        - F. State of commercial domicile (char 2)
        - G. Type of federal return filed
            - 1. Separate
            - 2. Consolidated
        - I. Name or Address Change check field
        - Amended Return check field
            - If filing an amended return, the initial check field must be indicated along with the reason
            - Kansas only
            - Adjustment by IRS
            - Amended federal return
        - All standard financial information (lines 1-27) (number 15)
- **Page 2**
    - Header information
        - Name of corporation (char 35)
        - EIN this entity (number 9)
    - All standard financial information (Lines 23-42) (number 15)
        - Under Line 38 check field
            - Check if annualizing to compute penalty
    - Check the "I authorize" field
    - Signature fields
        - Officer
            - Title of officer
            - Date
        - Preparer Required if:
            - completed by someone other than the taxpayer, their signature is required
            - completed by a Tax Preparer, the preparer is required to sign
            - Preparer phone number
            - Enter either (required field):
                - PTIN (This should be entered before the other two options if the Preparer has one.)
                - EIN or SSN (If no PTIN then EIN entered before SSN)
- **Page 3**
    - Part I
        - Additional Information – Lines 1-8
    - Part II
        - Affiliated Corporations Doing Business in Kansas
    - Part III
        - Schedule of NonRefundable Credits – Lines 1-16
- **Page 4**
    - Part IV
        - Computation of Federal Taxable Income for S Corporation – Lines 1-30
- **Page 5**
    - K-120AS Corporation Apportionment Schedule

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            - Beginning and Ending dates
            - Name as shown on Form K-130
            - EIN
        - Part V – Apportionment Formula – Lines A-E
- **Page 6**
    - K-120AS Corporation Apportionment Schedule
    - Part VI
        - Additional Information – Lines 1-3
    - Part VII
        - Affiliated Corporations Included in Form K-120AS

K-130V – Privilege Income Tax Voucher

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date.
ICR fields	For Office Use Only, Name/Addr check field

REQUIREMENTS Fields required to be completed to process vouchers:

- Filing period must be completed
    - Beginning and Ending Dates (number 8)
- EIN (number 9)
- Business name and address completed (alphanumeric 35)
- Daytime phone number (number 10)
- Name of contact person (char 35)
- Name or Address Changed
    - Check if applicable
- Amended Return
    - Check if applicable
- Extension Payment
    - Check if applicable
- Amount Submitted (number 10)

Estimated Tax

K-40ES – Individual Income Estimated Tax Voucher

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date.
ICR fields	For Office Use Only, Name/Addr check field

REQUIREMENTS Fields required to be completed to process vouchers:

- Filing period must be completed
    - Beginning and Ending Dates (number 8)

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- EIN (number 9)
- Business name and address completed (alphanumeric 35)
- Daytime phone number (number 10)
- Name of contact person (char 35)
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
- Amount Submitted (number 10)

K-41ES – Fiduciary Estimated Voucher – PAPER FILING ONLY

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date.
ICR fields	For Office Use Only, Name/Addr check field

REQUIREMENTS Fields required to be completed to process vouchers:

- Filing period must be completed
  - Beginning and Ending Dates (number 8)
- EIN (number 9)
- Business name and address completed (alphanumeric 35)
- Daytime phone number (number 10)
- Name of contact person (char 35)
- Name or Address Changed
  - Check if applicable
- Amended Return
  - Check if applicable
- Extension Payment
  - Check if applicable
- Amount Submitted (number 10)

K-120ES – Corporate Income Estimated Tax Voucher

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date.
ICR fields	For Office Use Only, Name/Addr check field

REQUIREMENTS Fields required to be completed to process vouchers:

- Filing period must be completed
  - Beginning and Ending Dates (number 8)

DRAFT

- EIN (number 9)
- Business name and address completed (alphanumeric 35)
- Daytime phone number (number 10)
- Name of contact person (char 35)
- Name or Address Changed
    - Check if applicable
- Amended Return
    - Check if applicable
- Extension Payment
    - Check if applicable
- Amount Submitted (number 10)

K-130ES – Privilege Estimated Tax Voucher

FIELDS CAPTURED

QR Code	Form name and form identification number.
Corresponding Text	Form name and form identification number.
Scanline	Form_id, Tax Year, FEIN, FEIN (rekey), Tax Year Begin date, Tax Year End date.
ICR fields	For Office Use Only, Name/Addr check field

REQUIREMENTS Fields required to be completed to process vouchers:

- Filing period must be completed
    - Beginning and Ending Dates (number 8)
- EIN (number 9)
- Business name and address completed (alphanumeric 35)
- Daytime phone number (number 10)
- Name of contact person (char 35)
- Name or Address Changed
    - Check if applicable
- Amended Return
    - Check if applicable
- Extension Payment
    - Check if applicable
- Amount Submitted (number 10)

DRAFT

Division of Taxation
120 SE 10th Ave.
PO Box 3506
Topeka KS 66625-3506

Kansas
Department of Revenue

KDOR_vendorformscontact@ks.gov

Mark A. Burghart, Secretary

Governor Laura Kelly

2025 – 2026

LETTER OF INTENT

TO PRODUCE SUBSTITUTE OR REPRODUCED FORMS

____ agrees to abide by the policies, procedures, and
(Company Name)
guidelines published by the Kansas Department of Revenue concerning the development of substitute or reproduced forms. The requirements include but are not limited to the following:

- First submittals of scannable and non-scannable forms must be received by **December 12, 2025,** to be used by the first of the year. (Income, Homestead, Fiduciary, Corporate, S-Corp, and Privilege)
- **NO** first submittals of scannable forms will be accepted after **March 6, 2026.**
- **NO** substitute forms should be filed by taxpayers until **January 1, 2026.** Any Tax Year 2025 forms filed prior to January 1, 2026 will not be processed and will need to be refiled on or after January 1, 2026.
- Companies or individuals who develop substitute tax forms or products must meet the placement and data requirements in accordance with the guidelines "Pub. KS-1648 Specifications and Approval Requirements for Reproducing State Tax Forms" issued by the Kansas Department of Revenue.
- Refrain from selling, releasing, licensing, or distributing tax packages to customers or clients prior to receiving approval for each tax form included in the package. – Due to the large number of "**DRAFT**" forms being filed, not approved or non-submitted forms are **not** to be included in the release of any software package.
- Notify customers or clients of the computer hardware requirements, including printers, printer fonts, font cartridges, specialty fonts, etc., necessary to produce our company's scannable/substitute tax forms that were approved by the Kansas Department of Revenue.
- Authorize the Kansas Department of Revenue to include the name of our company in various public information materials designed to inform practitioners and the public about software developers who have agreed, complied, or failed to comply with the specifications for reproducing tax forms.

Signature	**Title**	**Date**

Please email your completed LOI, forms for testing, and any questions to our vendor liaison, Shannon Herin, at KDOR_VendorFormsContact@ks.gov.

Your forms will not be tested until the LOI is received.

CONTACT INFORMATION

(Information here must be completed for each contact handling Kansas Department of Revenue tax forms within the company)

Company Name			SDC (KS Software Developer Code*)
Mailing Address	City	State	Zip
Main Contact Name	Contact Email Address		
Telephone Number	Fax Number	Technical Support Telephone Number	
Secondary Contact Name	Email Address		
Telephone Number	Fax Number	Technical Support Telephone Number	
Product Name(s)	Website Address		

DATES

**Kansas forms will be submitted for testing date:	Software release date:

* If you do not have a Kansas Software Developer Code, leave field blank and one will be assigned. Your LOI will be sent back with SDC field completed.

** All first submittals of scannable forms must be received by December 12, 2025, for software to be released with approved forms by January 1, 2026.

Please provide information for individuals who need access to the FTA/SES folders added or removed.
(If additional spaces are needed, please include a separate sheet.)

Add	Remove	Name	Email Address
☐	☐		
☐	☐		
☐	☐		
☐	☐		
☐	☐		

COMPANY INFORMATION

*This section is required to be completed. If it is left blank, the LOI will be returned, and you will need to complete the form in its entirety and send it back.

Our company:

☐ Develops substitute tax forms, using our own software program to submit our return(s) to Kansas.

☐ Develops Online software that offers E-file and/or Web-file.

☐ Develops substitute forms and/or software and sells to secondary companies. All secondary companies must complete a “Letter of Intent” and submit form(s) for approval.

☐ Offers over-the counter software.

SCANNABLE FORMS

Check all that apply.

☐ K-40^	☐ K-40H^	☐ K-120/120 AS^	☐ K-40V^	☐ K-40ES^
☐ Sch S^	☐ K-40PT^	☐ K-120EX^	☐ K-41V^	☐ K-41ES^
☐ Sch CR^	☐ K-40SVR^	☐ K-120S/120S AS^	☐ K-120V^	☐ K-120ES^
☐ Sch A^	☐ K-41/18^	☐ K-130/130 AS^	☐ K-130V^	☐ K-130ES^

NON-SCANNABLE FORMS

Check all that apply.

☐ CM-15	☐ K4-U	☐ K-36*	☐ K-56	☐ K-83	☐ K-206	☐ ST-28F
☐ CM-16	☐ K-9	☐ K-37*	☐ K-57	☐ K-84	☐ K-210*	☐ ST-28G
☐ CR-16	☐ K-24	☐ K-38	☐ K-59*	☐ K-91	☐ K-220*	☐ ST-28L
☐ CR-17	☐ K-25*	☐ K-39	☐ K-60	☐ K-92	☐ K-220S*	☐ ST-28M
☐ CR-18	☐ K-26	☐ K-40C*	☐ K-62	☐ K-93	☐ K-230*	☐ ST-28W
☐ CR-108	☐ K-27*	☐ K-42	☐ K-68	☐ K-94	☐ K-260	☐ ST-31
☐ DIS*	☐ K-28	☐ K-43	☐ K-69	☐ K-120EL	☐ KS-2848	☐ ST-201
☐ D0-5	☐ K-29	☐ K-44	☐ K-70	☐ K-121	☐ PR-70B	☐ ST-203
☐ DO-10	☐ K-30*	☐ K-46	☐ K-73	☐ K-121S	☐ RF-9	☐ Sch ASA^
☐ DO-41	☐ K-31	☐ K-47	☐ K-76	☐ K-131	☐ ST-28	☐ Sch FHBS*
☐ Form 200*	☐ K-33	☐ K-48	☐ K-77	☐ K-139	☐ ST-28A	
☐ K-4	☐ K-34	☐ K-53	☐ K-81	☐ K-139F	☐ ST-28C	
☐ K-4C	☐ K-35*	☐ K-55	☐ K-82	☐ K-205	☐ ST-28D	

^ **New forms** (If more are added, the LOI will be reposted)

* Forms that have changes.

If you are a new vendor looking to reproduce a nonscannable form that was posted to the FTA SES folder in a prior year, you will need to access that form via ksrevenue.gov.